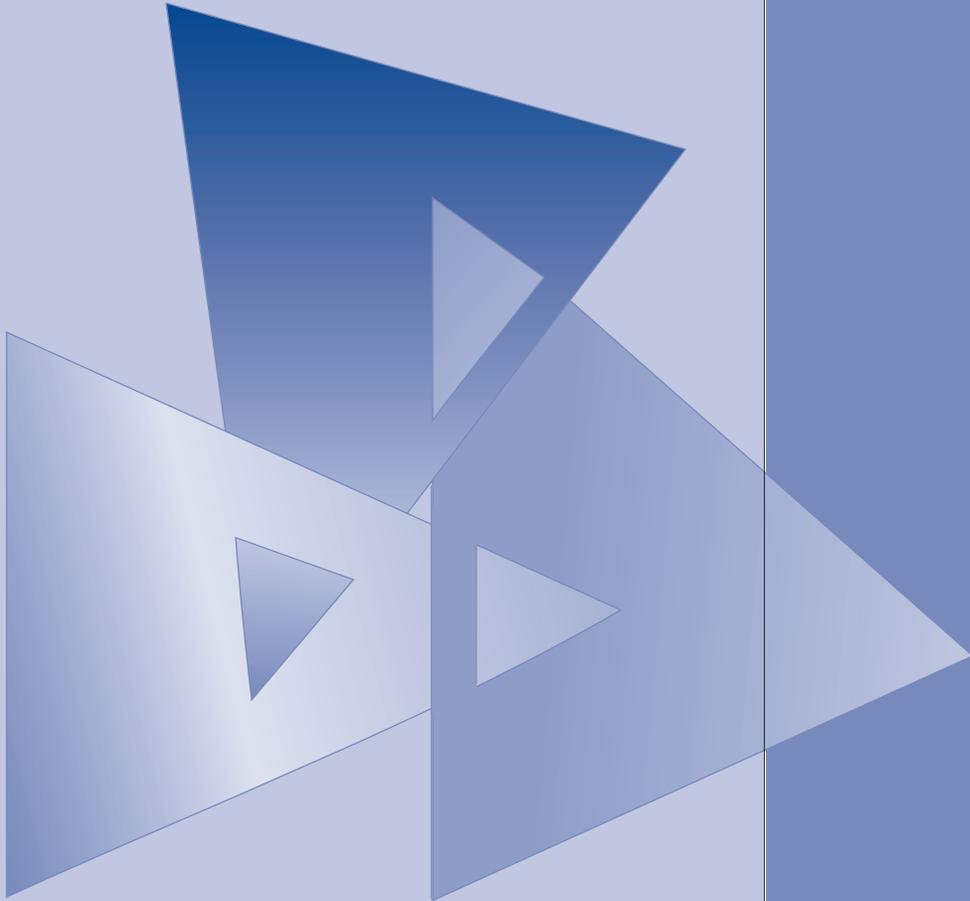


Compendium of Government Finances

1997

Issued December 2000
GC97(4)-5

1997 Census of Governments
Volume 4, Government Finances



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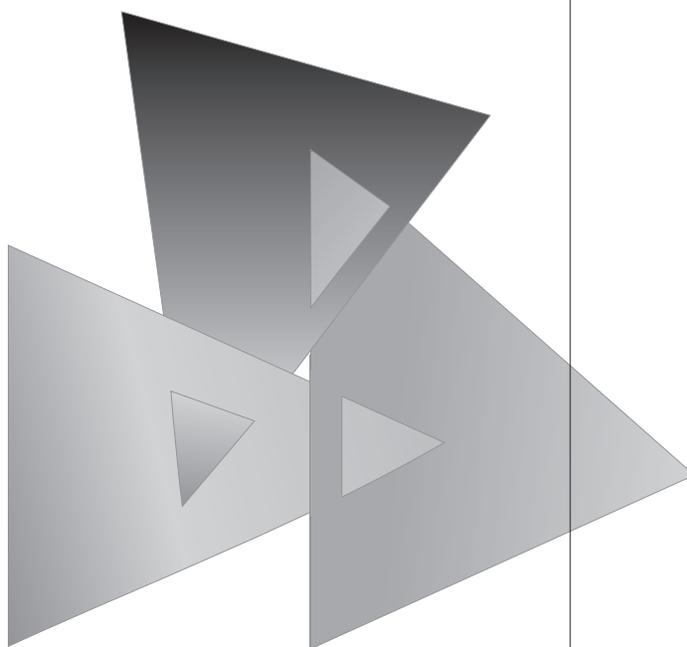
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CONTENTS

Compendium of Government Finances. VII

TABLES

Summaries

1.	Summary of State and Local Government Finances: 1981-82 to 1996-97	1
2.	Summary of State and Local Government Finances by Level and Type of Government: 1996-97.	2
3.	Summary of State and Local Government Finances in Relation to Population and Personal Income by Level of Government: 1996-97	3
4.	Summary of State and Local Government Revenue by Level and Type of Government: 1996-97	4
5.	Percent Distribution of State and Local Government Revenue by Type of Revenue: 1996-97.	5
6.	Percent Distribution of State and Local Government Revenue by Level and Type of Government: 1996-97	6
7.	Summary of State and Local Government Expenditure by Character and Object, Level, and Type of Government: 1996-97	7
8.	Summary of State and Local Government Expenditure by Character and Object, Function, and Level of Government: 1996-97	8
9.	Summary of State and Local Government Direct and Intergovernmental Expenditure by Function and Level of Government: 1996-97	10
10.	Summary of State and Local Government Direct Expenditure by Function, Level, and Type of Government: 1996-97	12
11.	Summary of State and Local Government Expenditure for Capital Outlay by Function, Level, and Type of Government: 1996-97.	14
12.	Summary of Finances for State and Local Government-Operated Utilities by Type of Utility and Government: 1996-97	15
13.	Summary of State and Local Government Indebtedness and Debt Transactions by Level and Type of Government: 1996-97	16
14.	Summary of Long-Term State and Local Government Debt Outstanding at End of Fiscal Year by Purpose of Debt and Type of Government: 1996-97	17
15.	Summary of State and Local Government Cash and Security Holdings by Type and Purpose of Holdings and Level and Type of Government: 1996-97	18
16.	Summary of State and Local Government Insurance Trust Finances by Level of Government and Type of Insurance Trust: 1996-97	20
17.	Summary of State and Local Government Employee-Retirement System Finances by Level of Government: 1996-97	21

Revenue

18.	Summary of State and Local Government Revenue by State: 1996-97	22
19.	General Revenue of State and Local Governments by Source and State: 1996-97	23

20.	Percent Distribution of Sources of State and Local Government General Revenue by State: 1996-97	24
21.	Per Capita General Revenue of State and Local Governments by Source and State: 1996-97.	25
22.	Origin and Allocation of State and Local Government General Revenue by Level of Government and State: 1996-97	26
23.	Tax Revenue of State and Local Governments by Level of Government and State: 1996-97	28
24.	Tax Revenue of State and Local Governments by Type of Tax and State: 1996-97	30
25.	Percent Distribution of Tax Revenue of State and Local Governments by Type of Tax and State: 1996-97	32
26.	Per Capita Tax Revenue of State and Local Governments by Type of Tax and State: 1996-97	34
27.	General Revenue of State and Local Governments From Current Charges by Function and State: 1996-97	36
28.	State Government Intergovernmental Revenue From Federal and Local Governments by State: 1996-97	38
29.	Local Government Intergovernmental Revenue From Federal and State Governments by State: 1996-97.	40

Expenditure

30.	Summary of State and Local Government Expenditure by State: 1996-97	42
31.	State and Local Government Expenditure by Character and Object and State: 1996-97.	43
32.	Percent Distribution of State and Local Government Expenditure by Character and Object and State: 1996-97.	44
33.	Per Capita State and Local Government Expenditure by Character and Object and State: 1996-97	45
34.	Expenditure of State and Local Governments by Function and State: 1996-97	46
35.	Percent Distribution of State and Local Government Expenditure by Function and State: 1996-97	52
36.	Per Capita Expenditure of State and Local Governments by Function and State; 1996-97.	57
37.	Allocation of State and Local Government Direct General Expenditure by Level of Government and State: 1996-97	62
38.	Capital Outlay of State and Local Governments for Selected Functions by State: 1996-97.	64

Utilities

39.	Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1996-97	68
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Debt and Cash and Securities

40.	Indebtedness and Debt Transactions of State and Local Governments by State: 1996-97.	78
41.	Purpose of State and Local Government Long-Term Debt Outstanding at End of Fiscal Year by State: 1996-97	80
42.	Cash and Security Holdings of State and Local Governments by State: 1996-97	83

Insurance Trust

43.	State and Local Government Insurance Trust Finances by State: 1996-97	84
44.	State and Local Government Employee-Retirement System Finances by State: 1996-97	86

State and Local Government Finances

45. State and Local Government Finances by Level of Government and State: 1996-97 92

46. State and Local Government Finances Per Capita by State: 1996-97 144

47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97 156

Type of Local Government Finances

48. Local Government Finances by Type of Government and State: 1996-97 168

County Areas

49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97 220

50. Local Government Finances for Individual County Areas by State: 1996-97 324

51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97 492

Rankings

52. State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1996-97 664

53. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1996-97 666

54. State and Local Governments Ranked According to Selected Per Capita Debt and Cash and Security Amounts: 1996-97 668

APPENDIXES

A. Definitions of Selected Terms A-1

B. Finances of Individual City-County Governments Having 25,000 Population or More Classified as Municipalities: 1996-97 B-1

C. County-Type Areas Without County Governments C-1

D. Explanation for Tracing Origin and Allocation of Funds in Tables 22 and 37 D-1

E. Population and Personal Income by State E-1

F. Multicounty Municipalities With Population of 50,000 or More: 1997 F-1

G. Multicounty Special Districts With Major Financial Activity: 1997 G-1

Publication Program

Inside back cover

Compendium of Government Finances

A census of governments is taken at 5-year intervals as required by law under Title 13, United States Code, Section 161. This 1997 census, similar to those taken since 1957, covers three major subject fields—government organization, public employment, and government finances.

Volume 4, Government Finances, contains six parts that encompass the entire range of state and local government financial activity in fiscal year 1996-97. They are: No. 1, *Finances of Public School Systems*; No. 2, *Finances of Special District Governments*; No. 3, *Finances of County Governments*; No. 4, *Finances of Municipal and Township Governments*; No. 5, *Compendium of Government Finances*; and No. 6, *Employee-Retirement Systems of State and Local Governments*.

This report, No. 5, provides a comprehensive summary of the census findings on governmental finances for fiscal year 1996-97. It shows data for individual state governments, and local governments by type of government. Separate tables supply aggregations for state areas, county areas, per capita calculations, percentage distributions, and state rankings.

ORGANIZATION OF THIS REPORT

This introductory text describes the scope of the Census Bureau's government finance data collection activities. It also explains the intricacies of the types of data and notes the limitations of the data as well as their relationship to data in other reports.

The report is divided generally into four sections: Tables 1 through 17, 18 through 47, 48 through 51, and 52 through 54. Tables 1 through 17 contain state and local summaries for various financial items. Tables 18 through 47 provide the same financial items, but the summaries are for each state area. In Tables 48 through 51, the concentration is on local government data only for state areas first and then for county areas. Tables 52, 53, and 54 organize the financial items into rank order for analytical purposes.

Table 1 displays state and local government finances for 1996-97 and other census years to provide an historical perspective.

State and local government totals of revenue, expenditure, indebtedness, and financial holdings by type of government appear in Tables 2 through 17. Finances by level and type of government are provided in Table 2 and are related to population and personal income in Table 3. Revenue data appear in Tables 4 through 6 and expenditure

data in Tables 7 through 11. Table 12 includes data on government-operated utilities. Government indebtedness and debt transactions are provided in Tables 13 and 14, cash and security holdings are detailed in Table 15, and governmental insurance trust finances are summarized in Tables 16 and 17.

Statewide aggregates appear in Tables 18 through 47. Revenue data are shown in Tables 18 through 29, including detailed presentations on tax revenue, current charges, and intergovernmental revenue. This revenue section also contains tables displaying percent distributions of revenue by source, per capita revenue, and origin and allocation of state and local government revenue.

Tables 30 through 38 exhibit state area totals for expenditure by character and object, with special displays for capital outlay, and function. These presentations also provide data on per capita expenditure, percent distribution of outlays, and allocations of state and local government direct general expenditure.

More specialized displays are shown for governmentally operated utilities (Table 39), debt transactions and long-term debt by function (Tables 40 and 41), cash and security holdings (Table 42), and insurance trust finances (Tables 43 and 44). The complete summations of the finances in each state area that appear in Table 45 are followed in Tables 46 and 47 by calculations of these same data in terms of per capita and per \$1,000 personal income.

SCOPE

Governmental Units

There were 87,504 governmental units canvassed in the finance phase of the 1997 Census of Governments. In addition to the Federal Government and 50 state governments, there were 87,453 units of local government. Of these 39,044 are general-purpose local governments—3,043 county governments, 19,372 municipal governments, and 16,629 township governments. The remainder, more than one-half of the total number, are limited-purpose local governments, including 13,726 school district governments and 34,683 special district governments.

The following paragraphs summarize the characteristics for each of the five major types of local governments. See the report *Government Organization* (Volume 1, No. 1, 1997 Census of Governments) for further information on governmental structure.

County Governments

Organized county governments are found throughout the Nation except for Connecticut, Rhode Island, the District of Columbia, and limited portions of other states where certain county areas lack a distinct county government. (See Appendix C for a listing of county-type areas without county government.) In Louisiana, the county governments are officially designated as “parish” governments, and in Alaska the “borough” governments resemble county governments in other states. Both are classified as county governments for Census statistics on governments.

Not all geographic areas known as counties have county governments. Where municipal and county governments have been consolidated, or substantially merged, the composite units are classed as municipalities for the Census Bureau reporting of governmental statistics. Moreover, the cities of Baltimore and St. Louis are outside the areas of the adjacent counties of Baltimore and St. Louis, and a similar situation exists among 40 independent cities in Virginia. Since these exceptional areas also include New York City, Philadelphia, and several other of the most populous cities (or composite city-counties) in the Nation, almost 10 percent of the total United States population is not served by a county government.

The number of county governments per state ranges widely. Texas has the highest total at 254 and several states have fewer than 20.

There are 187 county governments, located in 40 states, which serve populations of at least 250,000. These 187 county governments, constituting 6.1 percent of all county governments, account for 54.9 percent of the population served by all county governments in the Nation. The overwhelming majority of county governments (72 percent) each serve fewer than 50,000 persons, and the 700 counties that have fewer than 10,000 inhabitants each serve altogether only 4 million persons.

The average population served by a county government is about 79,100. But Loving County, TX, had only 141 inhabitants in 1996, while Los Angeles County, CA had more than 9 million.

Municipal Governments

As defined for census statistics on governments, municipal governments are political subdivisions within which a municipal corporation has been established to provide general local government for a specific population concentration in a defined area. This includes all active governmental units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England states, Minnesota, New York, and Wisconsin), and villages. In Alaska, the term “borough” corresponds to units classed as county governments. In New England, Minnesota, New York, and Wisconsin, the term “town” refers to an area subdivision which may be legally termed

a municipal corporation and have a similar governmental organization but has no necessary relationship to a concentration of population, and thus corresponds to the term “township” in other states.

The number of municipalities per state ranges widely. Illinois, Texas, and Pennsylvania each has more than 1,000 while at the other extreme are eight states with fewer than 50 municipalities each; Connecticut, Hawaii, Maine, Massachusetts, Nevada, New Hampshire, Rhode Island and Vermont. Six of these eight states are in New England where a town government often provides urban services ordinarily provided by municipalities in other states.

In the United States, nearly 164 million people live in areas with municipal governments, and about 69 million of these municipal residents live in cities of at least 100,000 population. Slightly less than one-half of all municipalities have fewer than 1,000 inhabitants. However, these small municipalities account for only 2.3 percent of the total population served by municipal governments.

Township Governments

Township governments exist to serve inhabitants of areas defined without regard to population concentrations, as distinguished from municipal governments which are created to serve specific population concentrations. The term is applied here to organized governments in 20 states. This category includes government units officially designated as: “towns” in the six New England states, New York, and Wisconsin; some “plantations” in Maine; some “locations” in New Hampshire; and governments called townships in other areas. In Minnesota the terms “town” and “township” are used interchangeably with reference to township governments. Although townships in New Jersey and Pennsylvania are legally termed “municipal corporations,” they have no necessary relation to concentration of population and are thus treated for census purposes as township governments.

Excluded from this category of township governments are unorganized township areas, townships coextensive with cities where the city governments have absorbed the township functions, and townships known to have ceased performing governmental functions. Also excluded are the townships in Iowa, which are classified as subordinate agencies of county governments.

Township governments are restricted to the northeastern and north central states. Only Indiana has township governments covering all its area and population. In six states (Massachusetts, New Hampshire, New Jersey, Pennsylvania, Rhode Island, and Wisconsin), operating townships comprise all territory other than that served by municipalities. The same is true for Maine, except for “unorganized territory” which lacks any local government. Of the remaining 12 township states, there are 10 where this type of government appears only in certain county areas as of early 1997; Illinois, in 85 of the 102 county

areas; Kansas, in 97 of 105; Minnesota, in 85 of 87; Missouri, in 23 of 115; Nebraska, in 28 of 93; North Dakota, in 48 of 53; Pennsylvania, in 66 of 67; South Dakota, in 52 of 66; and Wisconsin, 71 of 72. In New York, town governments exist in each county outside New York City.

All municipal governments in Indiana and some, but not all municipalities in 10 other township states (Connecticut, Illinois, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio, and Vermont) operate within territory that is served also by township governments. In the remaining 9 of the 20 township states, there is no geographic overlapping of these 2 kinds of units.

Of the 16,629 township governments in the United States, 8,858 had fewer than 1,000 inhabitants. Only slightly more than 1,100 townships had as many as 10,000 inhabitants.

Special District Governments

Special district governments are independent, limited-purpose local governmental units that exist as separate legal entities with substantial administrative and fiscal independence from general purpose governments. As defined for census purposes, the term “special district government” excludes school district governments, counties, municipalities, and townships.

Special district governments provide specific services that are not being supplied by existing governments. Most perform a single function, but in some instances their enabling legislation allows them to provide several, usually related, types of services. The services provided by these districts range from such basic social needs as hospitals and fire protection to the less conspicuous tasks of mosquito abatement and upkeep of cemeteries.

The Census Bureau classification of special districts covers a wide variety of entities, most of which are officially called districts or authorities. Not all public agencies so termed, however, represent separate governmental units. Many organizations that carry the designation district or authority are by law so closely related to county, municipal, township, or state governments that they are regarded for Census Bureau reporting purposes as subordinate or component agencies of those governments rather than as distinct special district governments.

In order to be classified as a special district government rather than a subordinate agency, an entity must possess three attributes—existence as an organized entity, governmental character, and substantial autonomy. Volume 1, No. 1 *Government Organization* of the 1997 Census of Governments provides an explanation of how these criteria were applied, as well as a summary description in each state of legally authorized special district governments. That report also lists in each state various statutory authorities, commissions, corporations, and other organizations that have certain governmental characteristics but are subject by law to administrative or financial control by

the state or by independent local governments and are, therefore, classified as subordinate agencies of such governments.

As a group, special districts are by far the most rapidly growing type of government, rising to a total of 34,683, an increase of about 3,128 or 9.9 percent since the previous Census of Governments in 1991-92. This growth over the past 5 years—on top of a more than 7 percent rise between 1987 and 1992 and a nearly 5 percent increase from 1982 to 1987—reflects the increased public demand for the provision of specialized services either not offered or not performed on a satisfactory scale by existing governments. Since most special districts perform only one function, or a very limited number of functions, their establishment allows a greater degree of concentrated effort in providing services.

The increasing number of special districts also reflects financial considerations. As new programs are initiated, or new services required, the establishment of special districts may eliminate the need to increase the burden on general purpose governments, which may be unable to meet the fiscal requirements necessary to implement these new programs. Debt and tax limitations are further stimulants to creating special districts for raising both capital construction and operating expenditure funds.

The number of special districts varies considerably among the states and has only a weak relationship with population. The following 11 states, each having more than 1,000 special districts, in total accounted for more than one-half of all special districts:

State	Number of special districts
Illinois	3,068
California	3,010
Texas	2,182
Pennsylvania	1,919
Kansas	1,524
Missouri	1,497
Colorado	1,358
Indiana	1,236
Washington	1,202
Nebraska	1,130
New York	1,126

Four state areas contained fewer than 50 special districts each: Alaska (14), District of Columbia (1), Hawaii (15), and Louisiana (39).

School District Governments and Public School Systems

Of the 15,178 public school systems in the United States, only the 13,726 that are independent school districts are included in the count of governments. The other 1,452 “dependent” public school systems are classified as

agencies of other governments—State, county, municipal, or township—and are not counted as separate governments.

California and Texas, each of which had more than 1,000 school district governments—accounted for 16 percent of all school district governments in the Nation. The number of states having at least 1,000 school district governments decreased from 25 in 1942 to 20 in 1952, 15 in 1962, 4 in 1972, and 2 in 1992.

The total of independent school districts includes some units of government that do not provide elementary-secondary education services. In 21 states, there are 338 school districts that provide for vocational, special, or college grade education only. An additional 206 systems in 18 states pay tuition for resident pupils attending schools operated by another system but do not directly render education services.

Because of the variety of state legislative provisions for the administration and operation of public schools, marked diversity is found in school organization throughout the United States. The number of states providing for public schools solely through independent school districts numbered 31 in 1997. This independent district arrangement, which prevails in most parts of the country, is practically universal in the West.

A “mixed” situation is found in 15 states, with the public schools that provide elementary and secondary education operated in some areas by independent school districts and elsewhere by a county, municipal, township, or state government. In the District of Columbia and in four states (Alaska, Hawaii, Maryland, and North Carolina) there are no independent school districts; all public schools are administered by systems that are agencies of the county, municipal, or state government.

Alaska, Hawaii, Maine, Michigan, New Jersey and Rhode Island have one or more state-dependent public school systems. All public schools in Hawaii are administrated directly as part of the state government, but in Maine the arrangement applies only to one sparsely populated area. Alaska operates 19 state-dependent school systems.

Public school systems operating as dependent agencies of county governments appear mostly in Tennessee, Virginia, and North Carolina, which contain two-thirds of all county-dependent systems. However, California has 59 county-dependent systems and New Jersey 51. Other states containing school systems operating as dependent agencies of county governments are: Alaska (12), Arizona (10), Maryland (40), Massachusetts (3), Mississippi (4), New York (28), and Wisconsin (4). Systems associated with township (or “town”) governments are found only in New England and New Jersey. There are public school systems operated by municipal governments in each of 12 states and the District of Columbia, but in most of these states some other pattern predominates, and only in the District of Columbia are all public schools operated by a municipally dependent system.

GENERAL CONCEPTS

This report uses a number of terms that, in other contexts, might have different meanings. Further, some of the tabular presentations contain concepts that are not commonly used or easily understood. If the following—which is a limited attempt to explain some of these terms and ideas—does not provide sufficient information, please contact the Governments Division, U.S. Census Bureau at 800-242-2184.

Current Dollars

The statistics in this report, as in the others issued by the Census Bureau on state and local government finances, are in terms of current dollar amounts. They have not been adjusted for price and wage changes occurring through the years.

Fiscal Years

Data in this report pertain to government fiscal years that ended between July 1, 1996, and June 30, 1997. The following governments are exceptions, and are included though they were part of the June 30 group: ending September 30, the state governments of Alabama and Michigan, the District of Columbia and Alabama school districts; and ending August 31, the state government of Texas and Texas school districts, Nebraska and Chicago school districts. New York state ends its fiscal year on March 31 and beside those already mentioned, is the only other exception to the June 30 ending for state governments.

Not all agencies of a government necessarily have a fiscal period that coincides with the central organization. Totals for an individual government, in those instances, are the summation of finances for all agencies with a fiscal period ending between July 1, 1996, and June 30, 1997.

Slightly more than one-half of all county governments in the nation had a fiscal year corresponding directly with calendar year 1996—i.e., they ended their fiscal year on December 31, 1996. September and November were other common months in which county governments ended their fiscal years.

Almost three-fourths of all municipal governments in the nation had a fiscal year ending in either December (40 percent) or June (32.8 percent). September and April were the next most common months in which municipal governments ended their fiscal years. Three-fifths of all townships had a fiscal year corresponding directly with calendar year 1996—i.e., they ended their fiscal year on December 31, 1996. March, February, and June had the next most common fiscal year ending dates for townships.

For special district governments there is a wide variety in fiscal year ending dates, with June 30 and December 31 being the most common. There is, however, no predominant pattern. By contrast, for school districts, June 30 predominates overwhelmingly, with the only exceptions being in Alabama, Nebraska, and Texas states, and Chicago city as noted previously.

Composition of Financial Amounts

Revenues and expenditures comprise actual receipts and payments of a government and its agencies (net of correcting transactions and recoveries or refunds), including government-operated enterprises, utilities, and public trust funds. Transactions excluded as revenue or expenditure are: debt issuance and retirement; loans and investments; agency and private trust transactions; and internal transfers between funds of a government. Aggregates for groups of governments exclude intergovernmental transactions between the governments involved.

Government Financial Sectors

Government financial data are presented within broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. General government includes all government revenue and expenditure except activities defined as utility, liquor stores, and insurance trust transactions. Other commercial-type operations of governments, such as port facilities, airports, toll highways, and housing projects are part of the general government sector. Utilities are water supply, electric power, and gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm whenever the government maintains day-to-day financial oversight. Liquor stores comprise dispensaries operated by 17 state governments and by local governments in 5 states. Insurance trust activities consist of publicly funded contributory retirement systems for public employees, and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, and state medical and disability funds.

Revenue Concepts

As noted above, revenue is reported net of recoveries and correcting transactions and excludes amounts from debt issuance, internal transfers, and private trust transactions. The following examples illustrate some applications of this summary definition:

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by county governments acting as an agent of other governments, are counted as revenue of the final receiving units only.
4. State and local governments act as agents of the Federal Government in withholding Federal income and

Social Security taxes from their employees' pay; such amounts are excluded from state and local government revenue and expenditure.

5. The Federal Treasury handles unemployment compensation accounts for the states and the District of Columbia government; Federal agency transactions in connection with these funds are included with the state and local government data.
6. Figures in this report include the gross transactions of business-type government corporations and agencies.

Taxes consist of compulsory contributions exacted by governments for public purposes. However, this reporting category excludes employer and employee payments for retirement and social insurance purposes (classed as insurance trust revenue) and special assessments, which are classed as nontax general revenue.

Charges and miscellaneous general revenue comprises all nontax revenue of governments from their own sources excluding nongeneral revenues from utilities, liquor stores, and insurance trusts. Most of this revenue is from charges for current services and sale of products in connection with general government activities. Such amounts are designated as current charges and are reported on a gross basis, without offset of the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under utility revenue.

Utility revenue and liquor stores revenue comprise amounts from sales of goods and services by such undertakings.

Insurance trust revenue comprises only: (1) retirement and insurance contributions received from insured individuals and their government employers; and (2) for state and local systems, earnings on investment assets of insurance trust funds.

Employer contributions and other transfers made by the administering governments to their insurance trust funds are treated as intragovernmental transactions rather than government revenue or expenditure. However, to the extent that particular governments make payments as employers to insurance trust systems administered by other governments—for example, local government payments to state administered retirement systems—such amounts are included here without special treatment, in the “revenue from contributions” of the various systems affected. In addition, Federal advances and contributions to state unemployment compensation funds have been included with unemployment compensation revenue.

Expenditure Concepts

The expenditure reporting categories comprise all amounts of money paid out by a government and its agencies, with the exception of amounts for debt retirement,

and for loan, investment, agency, and private trust transactions. Note that expenditures include payments from all sources and funds, including amounts spent from borrowing and from previous period balances, as well as from current revenues. Included in this category are expenditures of business-type government corporations and agencies. Transactions not considered as expenditures include payments for debt retirement, extension of loans, purchase of securities, and payments to the Federal Government of monies withheld for income tax or Social Security (OASDHI) purposes.

The commonly used character and object (or use) categories this finance series employs are: intergovernmental expenditure, current operation, capital outlay, assistance and subsidies, interest on debt, insurance benefits and repayments, and salaries and wages.

Government expenditure for capital outlay is commonly financed by borrowing, but government revenue does not include receipts from borrowing. This, among other things, means that the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of the degree of budgetary "balance."

In addition to payments for goods, services, and capital items, total government expenditure includes sizable amounts of payments for which no services or products are directly received in return. A major portion of such payments comprises items reported here as assistance and subsidies. These amounts include only cash grants and not gifts of supplies, materials, or other grants-in-kind. The cost of items to be distributed in-kind is included in current operation expenditure as purchases of goods and services.

Insurance benefit and repayment amounts are limited to actual payments to insured persons and beneficiaries and, therefore, exclude as internal transfers contributions by governments to insurance trust funds they administer, and costs of administering insurance trust programs (which are classified as general expenditure).

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other purposes. They comprise only cash payments and exclude the value of subsistence, quarters, or other payments in-kind made to other public employees. Salaries and wages are mainly for current operation but also include some amounts for force-account construction.

Detailed statistics on civilian public employment and payrolls as of March 1997 appear in the 1997 Census of Governments, Volume 3, No. 1, *Employment of Major Local Governments*, and No. 2, *Compendium of Public Employment*. The primary difference between the finance and employment information is that the information in this volume is for an annual period while the data in Volume 3 are for 1 month.

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services. Transportation includes highways, airports, parking facilities, and water transport and terminals. The report does not provide totals for these larger categories because they are meant only as presentational guidelines and, except in a few instances, have no data precedents.

Expenditures for specific functions do not include any amounts for debt service costs. Interest payments on debt are not classified under particular functions for which debt may have been incurred, but rather are shown in the single interest category.

Note that the functions cannot be equated specifically with one Federal or state government program. Medicaid, for example, is included in the larger public welfare function. Instead the functional categories represent broader activities of government that have remained virtually unchanged over many years so that as specific programs expand and contract they will remain useful for analytical purposes.

Further, these functions have utility beyond the limits of this specific report or other Volume 4 publications on government finances. Other phases of the Census of Governments, including the organization and employment, use these same functions, making cross-analysis feasible.

Understanding the specific functional categories requires close attention to the definitions in Appendix A. The following discussion supplements, but does not supplant, that basic information.

Education— The education function, perhaps more than any other, emphasizes the intergovernmental flow of funds. Besides the direct expenditures made at the state and local government level, there are large intergovernmental education transfers that include: direct Federal grants-in-aid to schools as provided under the various "title" programs; state "foundation" aid; Federal aid channeled through the state government to local schools; and interlocal payments for education services.

Elementary and secondary expenditure for education includes all expenditures of school systems other than for interest (reported under interest on general debt), duplicative intergovernmental payments, and retirement benefits paid to former education employees (reported under employee-retirement expenditure). It thus includes gross school system expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by school systems.

Higher education pertains to publicly operated universities, colleges, junior colleges, and other schools beyond the high school level. Expenditures shown under this

heading includes gross payments for auxiliary activities, such as dormitories, dining halls, and bookstores operated by public institutions of higher education. However, expenditure of such institutions for hospitals serving the public and for agricultural experiment stations and extension services is reported under hospitals and natural resources, respectively.

Public Welfare— This activity includes institutional and noninstitutional assistance to the needy, plus the administration of such assistance. The degree to which states assume direct responsibility for public welfare services or delegate this to local governments varies. There is a significant Federal participation in this activity, primarily the financing of public welfare services by other governments. State and local expenditures include any applicable cash benefits in excess of, or supplementary to, those finances with Federal monies.

Categorical cash assistance payments to state governments and the District of Columbia in this report include mainly maintenance assistance under the Federal program, "Aid to Families with Dependent Children, Maintenance Assistance—State Aid (AFDC)." All states participate in AFDC and the matching requirements vary from about one-fifth to one-half of the Federal payments.

The Federal Government administers directly those categorical welfare assistance programs for old age assistance, aid to the blind, and aid to the disabled that are now incorporated into the Supplemental Security Income program. State and local government cash benefits supplementing these direct Federal welfare outlays are relatively small, occurring in only a few states.

General relief, which is wholly financed from state and local sources, makes up most of other cash assistance. Other public welfare spending includes: vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid; institutional care for the needy; and administration of welfare activities.

Hospitals— Expenditures for hospital facilities directly operated by state and local governments and payments to private medical facilities belong here. Medical vendor payments provide some variation in classification; private purveyor payments made under welfare programs are classed as public welfare, but any services provided directly by a government through its hospital agency are included under this heading.

Transportation— Highways include provision and maintenance of highway facilities, including toll turnpikes, bridges, tunnels, and ferries, as well as regular roads, highways, and city streets. These figures exclude interest on debt issued for highway purposes (included in interest on general debt) and highway policing costs (classified under police protection). Most state funds in this function

go for regular highway facilities with the remainder for toll roads and bridges, which are generally administered by semiautonomous agencies of the state governments.

Natural Resources— Natural resources include expenditures for conservation and development of agricultural, forest, fish and game, mineral, and similar resources.

For state and local governments, natural resources covers activities pertaining to agriculture including extension services and experiment stations, soil conservation, flood control, irrigation, and drainage. However, water supply, electric utilities, and hydroelectric power activities are reported under utilities.

Police Protection— Local government payments for police and traffic safety activities amount to the most significant part of police protection. State expenditure is mainly for highway police activities.

Indebtedness

State and local government long-term debt includes general obligation bonds, guaranteed by the taxing power of the governments, as well as nonguaranteed indebtedness that pledges only some nontax source—rents, charges, or tolls for example—related to the bond purpose as credit. Governments have become very active in providing financial assistance to private and nonprofit organizations through the issuance of tax exempt bonds. This financial intermediation by state and local governments covers a variety of activities including industrial development aid, assistance to commercial and retail developers, single-family and multifamily housing development, hospital and health care facilities, and pollution abatement plant and equipment expenditures.

A significant classification change in the reporting of statistics on indebtedness took place effective with the 1978-79 Annual Survey of Government Finances. Prior to that time both original issues and related advance refunding issues were included as debt outstanding of the government. Amounts reported for debt outstanding, debt retired, and debt offsets now reflect the "redemption" of original issues of bonds when no longer carried in the official accounts of governments.

The calculation of the change in total debt shown in some tables requires information not published separately in this report. It is, however, available in detailed records from the Census Bureau.

Utilities and Liquor Stores

Utility expenditure and liquor stores expenditure comprise all spending involved in provision and conduct of such undertakings—i.e., acquisition of facilities, current operation (including the purchase of goods and services for resale), and interest on utility debt.

State and local government utility revenue means only charges received for services. Other revenues received by

utilities—for example, interest earnings—are counted as general revenues of a government (see definitions in Appendix A).

Liquor stores are operated by certain municipalities in states (Minnesota, North Carolina, South Dakota, and Wisconsin), counties in 2 states (Maryland and North Carolina), and by 17 state governments. Amounts reported in this financial category do not include revenue from state or local taxes which are collected through liquor monopoly systems, nor distinguishable expenditure for licensing and law enforcement activities in connection with these systems. Such amounts are treated as general revenue and general expenditure, respectively.

Insurance Trusts

Every state and the District of Columbia operates a system of unemployment insurance and one or more public employee-retirement systems. Most of the states also administer workers' compensation systems, and a few have other social insurance systems involving the payment of cash benefits from accumulated fund reserves. Among local governments, the primary financial activity in insurance trusts relates to publicly administered employee-retirement systems. Social Security (OASDHI) dominates the Federal insurance trust area.

Transactions of these various systems—exclusive of administrative cost (treated as general expenditure) and of government contributions (classified as intragovernmental transactions)—are reported as insurance trust revenue and insurance trust expenditure. Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure.

The coverage in a number of state-administered employee retirement systems includes local government employees exclusively or in combination with state employees. The local government contributions to state systems to pay the local employee portion are included under insurance trust revenue of the state government and as direct expenditure of the local government. Although there is a flow of funds from one government to another, the census classification system does not count this as intergovernmental revenue because intergovernmental revenues are general revenues by definition. See the Governments Division, Census Bureau Internet site—www.census.gov/govs/www/retire.html—Employee Retirement Systems of State and Local Governments for additional specific information about employee-retirement systems.

Lotteries

There were 37 states and the District of Columbia with government lotteries in operation during fiscal year 1996-97. This was an increase from the 34 state and local government lotteries in operation in fiscal year 1991-1992. In this report, the amounts available for distribution from lottery proceeds to various government funds are included

in the miscellaneous revenue total. Please refer to 1997 State Government Finances (Governments Division, Census Bureau Internet site - www.census.gov/govs/www/state.html) for detailed information on the income and apportionment of funds in individual lottery systems.

Intragovernmental and Intergovernmental Transactions

Intragovernmental flows— Census statistics ignore government fund structure to achieve comparability. Since the data for each individual government represent a consolidation of amounts for its various funds, payments between funds have been eliminated. Thus, for example, a government's employer contribution to a retirement fund it administers is not counted as expenditure, nor is the receipt of this contribution by the retirement fund considered as revenue. For census purposes, only the retirement benefits are classified as a government expenditure—insurance trust expenditure in this example.

State and local governments pay some interest on debt that is held as investment securities by insurance funds they administer. However, because of difficulty in identifying such transactions, this interest is counted as revenue in contravention of the rule about payments between funds.

Intergovernmental flows— Funds flowing between governments (subject to limited exceptions, mentioned below) are treated distinctively as intergovernmental revenue and intergovernmental expenditure. Mainly they represent grants-in-aid and the sharing of tax proceeds, but also include payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis.

Total revenue and total expenditure for an individual government, of course, include any intergovernmental amounts. When measuring groups of governments—a state area, a county area, a type of local government—monies going from one government to another must be netted out to arrive at nonduplicative totals. These aggregations treat each government as if it were a “fund” under the intragovernmental flows described above. For example, the aggregate amounts for all local governments within the Maricopa (AZ) county area, shown in Table 50, exclude any financial transactions between Phoenix and other local governments in the Maricopa county area. Similarly in Table 45, providing state area totals by level of government, the local government data exclude transactions between Phoenix and any other local government, and the state area totals exclude both the interlocal and state-local financial exchanges.

The value of intergovernmental aid “in-kind” such as commodities distributed by the Federal Government for school lunch purposes, is not treated as an intergovernmental revenue or expenditure. Furthermore, there are

some kinds of transactions between governments that have not been isolated for special treatment here as intergovernmental in nature:

1. In situations where a government-administered employee retirement system covers the employees of a second government, contributions by the latter are included, without distinction, as part of the current operation expenditure of the donor government and as insurance trust revenue of the donee government.
2. No attempt at special treatment has been applied to interest on outstanding debt that is paid to other governments holding the securities involved.
3. No special handling has been attempted for transactions where governments deal as ordinary suppliers and customers; e.g., in purchasing property utility services, or supplies from one another. Under this method, where one government buys water or electricity from a second, the entire transaction is classified as utility with no intergovernmental component.

INTERCOUNTY LOCAL GOVERNMENTS

Most local governments in the United States operate entirely within a single county area, but there are some units whose territory extends into two or more county areas. Each of these intercounty governments is counted only once in this report and has been assigned for purposes of enumeration to the county area where its headquarters is located, or in the case of municipal governments, to the county area having the largest share of its population.

Knowledge about intercounty governments and the assignment of data is very important in making interarea comparisons from Tables 50 and 51. For example, the Washington Metropolitan Area Transit Authority (WMATA) is a special district government operating in eight county areas in the proximity of Washington, DC. Its revenue, expenditure, debt outstanding, and fund balances are assigned to the District of Columbia area, site of its principal offices. The Washington, DC per capita data in Table 51, therefore, are increased in their revenue, expenditure, and debt outstanding totals by \$1,829, \$1,783, and \$531, respectively. In fact, however, a portion of these data belongs in the seven other county areas served by this special district.

Though the Census Bureau acknowledges the advisability of allocating these intercounty governments, we have made no attempt to do this because there was no standard criterion or methodology available that could be applied practically in the majority of cases. The listings in Appendices F and G provide some details in those cases where there might be the most severe data dislocations. Further information regarding intercounty governments may be requested from the Governments Division, U.S. Census Bureau, Washington, DC 20233 or 800-242-2184

COUNTY AREA DATA

All county area information pertains only to local government data—that is counties, municipalities, townships, special districts, and school districts. Tables 49 through 51 provide information about county areas. Table 49 summarizes the county area information by population-size groups of county areas within states and shows additional percent distribution and per capita calculations, individual local government county area data are presented in Table 50, and the corresponding per capita figures are in Table 51.

When comparing county areas, remember that the data are unadjusted for any differences in cost of living. Further, these data can be influenced heavily by the presence of intercounty governments, large amounts of debt issued for capital projects, and unique local circumstances such as difficult geography or very small populations.

RELATION TO OTHER CENSUS REPORTS

Numbers 1, 2, 3, and 4 in Volume 4 of the 1997 Census of Governments supply detailed information on the finances of school systems, special districts, county governments, municipalities, and townships. Except in a very few instances, where limited revisions may have applied, amounts appearing in those reports agree with corresponding items shown here. Note, however, that expenditure amounts shown in this report sometimes pertain to direct expenditure, excluding intergovernmental amounts. Related presentations in separate reports deal with expenditure in total, including any applicable intergovernmental amounts for particular functions.

RELATION TO NATIONAL INCOME STATISTICS

Figures on state and local government “receipts” and “expenditures” which appear in the national income and product statistics issued by the U.S. Department of Commerce, Bureau of Economic Analysis, are based primarily on Census Bureau data on “revenue” and “expenditure.” However, there are differences in the totals and some of the components of the two sets of statistics owing to differences in concepts and timing. The principal areas of differences are:

1. Census statistics on government finances include, on a gross basis, revenue from sales and charges of publicly operated utilities, liquor stores, toll facilities, and the like, and all expenditures of these undertakings. In the national income accounts, such commercial-type government activities are treated, in effect, as a part of the business sector of the economy. Accordingly, their charge revenue is excluded from “government receipts” and is applied as an offset to current government expenditures.
2. Census statistics on revenue and expenditure, respectively, include interest received on investments and

interest paid on debt by state and local governments. In national income accounts, interest received is deducted from interest paid and only the net interest paid is included in government expenditures.

3. In census statistics, revenues and benefit payments of unemployment compensation systems are classed as insurance trust amounts of state and local governments, while in national income accounts they are treated in the Federal Government sector.
4. Census figures include as revenue amounts from sale of real property, and as expenditure capital outlay amounts for purchase of land and existing structures. In national income accounts, such amounts are excluded.
5. In census data, employer contributions by state and local governments to self-administered employee-retirement systems are classed as intragovernmental transactions and excluded from revenue and expenditure totals. In national income accounts, however, such "government contributions to self-administered social insurance funds" are included in revenue and also in expenditure as supplements to wage and salary payments.

SOURCES OF DATA

State Government Finances

The statistics on state government finances shown in this report are based primarily on the 1997 Annual Survey of State Finances. Findings from that survey appear on the Governments Division, Census Bureau Internet site (www.census.gov/govs/www/state.html).

Trained representatives of the U.S. Census Bureau compiled figures in detail from official records and reports of the various states for most of the state financial data. Data for tax revenue, some debt figures, and the finances of state administered retirement and miscellaneous insurance trust systems came from mail canvasses. As with local school systems, the Integrated Postsecondary Education Data Survey, conducted by the National Center for Education Statistics in agreement with the Census Bureau, was the main source of state college and university data. The figures assembled by these various efforts were classified according to standard Census Bureau categories. Because of the collection methods and their relative importance, the state financial data received an intensive review.

Data on the finances of unemployment compensation systems were obtained from the Employment and Training Administration of the U.S. Department of Labor.

Local Government Finances

General-purpose governments. This survey assembled information for all of the 3,043 county, 19,372 municipal,

and 16,629 township governments which were in existence in fiscal 1996-97. The initial data collection phase used three methods to obtain data: mail canvass, field compilation, and centralized collection from state sources.

The mail canvass involved the use of detailed census schedules with related reporting instructions. Census examiners reviewed the mail reports intensively and used extensive correspondence to supplement and verify incomplete and questionable information. In significant cases, where returns of acceptable data could not be obtained by mail canvass or from available published sources, census enumerators visited local government offices to obtain the basic statistics or important missing information.

There were two aspects of field compilations. Initial plans entailed the use of trained census representatives to compile data for the largest and most important county and municipal governments—generally those counties with a population of 1,000,000 or more and municipalities with a population of 500,000 or more. A considerable portion of this work required on-site access to records. The second part of field compilation was an attempt to resolve important questions that arose during the course of the survey by having the trained agents review source material in the local government offices.

A central data collection system existed for county, municipal, or township governments in the following states:

COUNTIES

Alaska	Kentucky	New York
Arizona	Maryland	North Carolina
Arkansas	Massachusetts	North Dakota
California	Michigan	Oklahoma
Florida	Minnesota	Pennsylvania
Georgia	Missouri	Rhode Island
Idaho	Montana	South Carolina
Illinois	Nebraska	Utah
Indiana	Nevada	West Virginia
Iowa	New Hampshire	Wisconsin
Kansas	New Mexico	Wyoming

MUNICIPALITIES

Alaska	Maryland	North Dakota
Arizona	Massachusetts	Oklahoma
California	Michigan	Pennsylvania
Florida	Minnesota	South Carolina
Georgia	Missouri	Utah
Idaho	Montana	Washington
Illinois	Nebraska	West Virginia
Indiana	Nevada	Wisconsin
Iowa	New Hampshire	Wyoming
Kansas	New York	Wyoming
Kentucky	North Carolina	

TOWNSHIPS

Illinois	Minnesota	New York
Indiana	Missouri	North Dakota
Kansas	Nebraska	Pennsylvania
Massachusetts	New Hampshire	Rhode Island
Michigan	New Jersey	Wisconsin

The methodology used in each instance and the extent of the available data varied widely. As with mail canvass questionnaires, the basic financial data sometimes needed supplementation for such items as debt, assets, particular functional expenditures, or revenue items. Census staff obtained these supplementary data from special tabulations in other state offices, printed reports, secondary sources, or supplemental mailings directly to the local governments.

School systems and education data. The education portion of the 1997 census obtained data for all of the 13,726 independent school districts and 1,452 dependent school systems that were in existence in fiscal 1996-97. The research conducted as part of the 1997 census organization phase identified the universe of public school systems.¹

The education data came from four sources:

1. **Field Compilation.** For some of the largest county and municipal governments, trained census representatives compiled education data from official documents on-site as part of a general compilation of financial data. This applied only to education data for municipal governments with a population of 500,000 or more and county governments with a population of 1,000,000 or more.
2. **Higher Education.** Through an agreement with the National Center for Education Statistics, the Census Bureau obtained financial data for higher education institutions from the Integrated Postsecondary Education Data System (IPEDS). From this joint survey, the census data were constructed using the IPEDS forms F-1 and F-3.
3. **Mail Canvass.** Statistics for elementary and secondary school systems in Alaska and the District of Columbia were based on information received in response to a mail canvass of individual systems. In addition, supplementary data on asset information were derived from mailed requests.
4. **Central Collection.** State education agencies conduct surveys of elementary and secondary education systems that obtain finance data as part of a larger data collection effort. A high percentage of this information

is compatible with Census Bureau categories. In an effort to reduce respondent burden, the Census Bureau concluded a series of unique agreements with all states, except Alaska, to share their data for this survey.

These central collection arrangements did not always provide sufficient information to meet all the needs of the Census Bureau survey. In those instances, other sources—most often different state offices—supplied information to supplement the basic data. There were four types of data that regularly needed this type of supplementation: school lunch finances, indebtedness, cash and security holdings, and capital fund transactions.

The procedures for incorporating these additional data with the core information required careful planning to avoid duplication or under-reporting.

Special district governments. This census survey attempted to assemble information for all of the special district governments which were in existence in fiscal 1996-97. The initial collection phase used two methods to obtain data: mail canvass and centralized collection from state sources. Mail questionnaires went directly to 25,740 special district governments. The balance of the special district data was sought from cooperative Census Bureau and state arrangements in seven states.

The mail canvass involved the use of detailed census schedules with related reporting instructions. Census examiners reviewed the mail reports intensively and used extensive correspondence to supplement and verify incomplete and questionable information. In significant cases, where returns of acceptable data could not be obtained by mail canvass or from available published sources, census enumerators visited local government offices to obtain the basic statistics or important missing information.

A central data collection system for special district governments was used to obtain data in seven states: California, Florida, Idaho, Illinois, New York, Utah, and Wyoming. As with mail canvass questionnaires, census personnel examined these centrally collected data thoroughly and verified data either with state officials or directly with local respondents. The following describes what each state central source supplied:

California—supplied data for 2,931 special districts. That was all special district governments except for 79 in the housing and community development function that received a mail canvass questionnaire.

Florida—provided data for all 526 special districts.

Idaho—provided data for all 789 special districts.

Illinois—provided data for 2,923 special districts (145 mail canvass).

¹See the report *Finances of Public Education Finances* (Volume 4, No. 1, 1997 Census of Governments) for a more detailed explanation of this central collection methodology.

New York—supplied data for 912 special districts, all fire protection functions. The remaining New York special districts were canvassed by mail.

Utah—supplied data for all 384 special districts.

Wyoming—supplied data for all 478 special districts.

LIMITATIONS OF DATA

Although the data in a census are not subject to sampling error, the data are subject to various nonsampling errors. For this census, these errors may include response errors, errors caused by nonresponse, and processing errors. Every effort is made to keep these errors at a minimum.

All schedules-mail canvass, those compiled by Census-trained enumerators from official sources, field enumerated, and centrally collected—were examined for evidence of completeness, internal consistency, and a reasonable relation to figures reported for earlier periods. In addition to the manual review, a computerized edit checked for impossible or improbable entries and identified in detail the differences with prior data.

These procedures applied to the 1997 Census of Governments were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the Governments Division, U.S. Census Bureau, if the tables or data reveal potential problems.

After using the extensive followup efforts detailed in the data collection section, only a minor percentage of the data file—representing nearly all small county, municipal or township governments—remained incomplete. Only nine percent of counties, and fifteen percent of the municipalities and townships were total nonrespondents to the census. Imputations were done for these missing data.

For counties, municipalities and townships that failed to respond, missing data were imputed by using the most recently reported prior year census or annual survey data. These data were adjusted by growth rates calculated from similar types of governments, i.e., in the same state, type, and about the same size. The average growth rates for the reporting governments were calculated for each group. The appropriate average growth rate was applied to the nonreporting government's prior year data to get a current year imputed value. For governments that failed to report in the prior census or subsequent annual surveys, a responding county, municipality or township from the same group as the nonrespondent was randomly selected and per capita values for the respondent were multiplied by the population of the nonrespondent to get imputed values for the nonrespondent.

For special districts, because of an initial lower response to the mail canvass than for general purpose governments, the special district government portion of the 1997 Census of Governments employed secondary sources and followups more extensively. These efforts included using: 1996 fiscal year data if they were available; summary financial data obtained during the organization phase of the 1997 Census of Governments; the American Hospital Association; Moody's Investors Services; and various state agencies and departments.

All imputations for special districts were done within a function code, i.e., fire protection districts were not mixed with library districts, etc. For units that responded in 1992 but not in 1997, median growth rates (calculated from similar units who responded in both 1992 and 1997) were applied to the nonrespondents' 1992 data to generate 1997 data. If the 1997 nonresponding special district had no 1992 data available, a random hot-deck method was applied. Since most of the large special districts responded to the survey, these units were left out of the 1997 respondent donor pool. Only 1997 special districts with revenue or expenditure less than \$5 million and debt less than \$15 million were included in the pool. Only units with the same function code were included in the donor pool for the nonrespondents of that function code. In other words, only small respondent library districts were used as donors for small nonrespondent library districts. Because of extreme volatility of the data for gas supply utilities, electric power utilities, water transportation districts, and hospital districts, prior year data were not used for imputations. The hot-deck method was used to impute data for these units.

Population Data

The 1997 Census Bureau population estimates provided all population data used in this report both as an exhibit and in calculating per capita amounts in summary tables. The 1996 population data were used for county-area tables 49 to 51. The population in this Census of Governments volume may vary somewhat from published reports in the population series because those documents exclude some data file corrections that were processed after their reports were printed.

Individuals desiring more detailed information about the precise application of this methodology should contact the Governments Division, U.S. Census Bureau.

Review Procedures

All schedules—mail canvass, those compiled by Census-trained enumerators from official sources, field enumerated, and centrally collected—were examined for evidence of completeness, internal consistency, and a reasonable relation to figures reported for earlier periods. In addition to the manual review, a computerized edit checked for impossible or improbable entries and identified in detail the differences with prior data.

These procedures applied to the 1997 Census of Governments were designed to achieve, for the data reported here, a high standard of completeness and accuracy. Undoubtedly, however, some mistakes and inconsistencies of official reporting, or of Census Bureau handling of particular items, have escaped detection. Please inform the Governments Division, U.S. Census Bureau, if the tables or data reveal potential problems.

Derivative Statistics

This report shows computations that use financial data in combination with population or personal income. These statistics on "per capita" or "per \$1,000 of personal income" make excellent tools for comparative analysis, especially for state area or county area statistics. Before initiating this type of study, however, refer to the portions of this text that focus on some of the difficulties inherent in this type of comparability study—for example, the existence of multicounty governments or the allocation of government responsibility.

The calculations themselves use 1997 population data (1996 in tables 49 to 51), and calendar year 1997 personal income data from the U.S. Department of Commerce, Survey of Current Business (August 1998). Appendix E contains a state listing of this information. In doing the arithmetic computations for per capita data, all original finance amounts were rounded to the nearest thousand and populations were in whole numbers. For the personal income calculations, finance amounts were rounded to the nearest thousand and income amounts were rounded to the nearest million.

Statistical Nature of Data

Finance amounts presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit. Large capital outlay expenditures, debt issuance or retirement, changes in cash and security holdings, or the existence of a retirement system are all factors that might have an important influence on the balance between revenues and expenditures.

Interarea Comparisons

Use caution in attempting to draw conclusions from direct interstate or intergovernmental comparisons of financial amounts. Such comparisons should take into account the diversity of responsibilities for various functions among different governments. Some state governments, for example, directly administer certain activities which elsewhere are undertaken by local governments, with or without state fiscal aid.

Even within individual states, one may observe marked diversity in the scope of functions performed by individual governments or governments of a particular type. It is not

unusual, for example, for one or a few large county governments to provide services that are normally handled by municipalities. As an example, showing a different perspective, there are certain sizable "contract cities" in California that operate mainly through county agencies rather than by direct employment of personnel for the entire range of common city functions.

Some individual governments reported here as municipalities operate in effect as composite city-county units. See Appendix B for a listing of the largest of these city-county governments classed as municipalities.

One variable that affects the scope and scale of government finances significantly is the placement of responsibility for administration of local public schools. In most states, this function is assigned to independent school districts. In many instances, however, including several of the largest cities, the school system is part of the municipal, county, or township governments. Of similar nature are differences in state versus city, county or township administration of public assistance programs, or of public hospital facilities and services.

Similarly, certain potential limitations should be recognized with regard to direct interarea comparisons based upon the local government aggregates for individual county areas in Tables 50 and 51. These data represent a summation of amounts for all local governments located entirely or mainly within each particular county. Refer to the previous discussion on intercounty governments for an explanation of how data for these units were assigned. Appendices F and G provide a listing of the largest intercounty municipalities and special districts.

Beyond this, the residents of a particular governmental jurisdiction or even an entire county might not be the only beneficiaries of local government operations in the area. One might find, for example, that a scattered minority of individual county areas exhibit a relatively high level of expenditure for health and hospitals. This phenomenon, which occurs most frequently in sparsely populated states, is due to arrangements by which public hospitals in one county actually serve a group of counties. Another circumstance occurring with increasing frequency in urban areas is the establishment of solid waste processing facilities, operated by a single county or municipality but providing service to a wide area.

Relation to Historic Data

In general, the statistics presented here closely parallel in concepts, coverage, and classification the data in corresponding reports (Vol. 4, No. 5) in other quinquennial canvasses. Financial statistics for the Federal Government were not included in the 1997 report. For a detailed comparative analysis, however, take into account changes such as legal shifts in responsibility for certain activities

and economic fluctuations. An especially important factor to consider is the recent rapid growth of special districts:

Census year	Number of special districts
1962	18,323
1967	21,264
1972	23,885
1977	25,962
1982	28,078
1987	29,427
1992	31,555
1997	34,683

AVAILABILITY OF DATA

Copies of Volume 4. No. 5. *Compendium of Government Finances*, and other reports of the 1997 Census of Governments are available from the Customer Services Center, Marketing Services Office, U.S. Census Bureau, Department of Commerce (301-457-4100). This report will also be available in electronic form at www.census.gov/prod/www/abs/govern.html. For details, contact the Governments Division, U.S. Census Bureau, Washington, DC 20233, or telephone 800-242-2184

MEANING OF SYMBOLS

The symbols in the tables have the following meanings:

- Represents zero or rounds to zero.
- (NA) Not available.
- (X) Not applicable.

Table 1. Summary of State and Local Government Finances: 1981-82 to 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Amount (million dollars)				Per capita			
	1996-97	1991-92	1986-87	1981-82	1996-97	1991-92	1986-87	1981-82
	1	2	3	4	5	6	7	8
REVENUE								
Revenue	1,614,771	1,189,987	843,879	547,718	6,031.03	4,665.12	3,466.77	2,360.89
General revenue	1,289,217	979,137	686,860	457,654	4,815.11	3,838.52	2,821.72	1,972.68
From Federal government	244,607	179,174	114,857	87,282	913.59	702.42	471.85	376.22
Taxes	728,594	559,859	404,803	266,390	2,721.23	2,194.82	1,662.99	1,148.25
Property	218,827	180,337	121,203	82,067	817.30	706.98	497.92	353.75
Sales and gross receipts	261,734	197,731	144,091	93,613	977.55	775.17	591.95	403.51
Individual income	159,070	115,638	83,935	50,738	594.11	453.34	344.82	218.70
Corporation net income	33,820	23,880	22,425	15,028	126.32	93.62	92.12	64.78
Other taxes	55,143	42,273	33,150	24,943	205.95	165.72	136.19	107.51
Charges and miscellaneous revenue	316,016	240,103	167,200	103,982	1,180.29	941.28	686.88	448.20
Utility and liquor store revenue	78,219	63,240	50,168	34,040	292.14	247.92	206.10	146.73
Insurance trust revenue	247,335	147,610	106,850	56,024	923.78	578.68	438.96	241.49
Unemployment compensation	34,780	27,019	18,925	16,922	129.90	105.92	77.75	72.94
Employee retirement	197,919	105,853	79,491	34,143	739.21	414.98	326.56	147.17
Other insurance trust revenue	14,637	14,738	8,434	4,959	54.67	57.78	34.65	21.38
EXPENDITURE								
Expenditure	1,460,749	1,156,781	777,045	524,588	5,455.77	4,534.94	3,192.21	2,261.19
By character and object:								
To Federal government	3,863	3,632	2,455	1,793	14.43	14.24	10.09	7.73
Current operation	1,067,990	828,424	551,091	375,057	3,988.85	3,247.68	2,263.96	1,616.65
Capital outlay	172,987	136,520	98,842	66,639	646.09	535.20	406.06	287.24
Construction	131,736	102,294	74,162	53,505	492.02	401.02	304.67	230.63
Equipment, land, and existing structures	41,251	34,226	24,679	13,134	154.07	134.18	101.39	56.61
Assistance and subsidies	33,455	32,976	23,466	17,335	124.95	129.28	96.40	74.72
Interest on debt	72,090	65,014	50,387	24,321	269.25	254.88	207.00	104.83
Insurance benefits and repayments	110,363	90,215	50,804	39,443	412.20	353.67	208.71	170.01
Exhibit: Expenditure for salaries and wages	468,713	383,323	274,734	191,570	1,750.60	1,502.75	1,128.65	825.75
By function:								
General expenditure	1,251,299	981,253	657,134	436,733	4,673.49	3,846.81	2,699.60	1,882.50
Current expenditure	1,098,396	862,597	573,944	382,588	4,102.41	3,381.65	2,357.84	1,649.11
Capital outlay	152,903	118,656	83,190	54,145	571.08	465.17	341.76	233.39
Education services:								
Education	419,053	324,652	226,619	154,282	1,565.13	1,272.74	930.98	665.02
Libraries	6,293	4,713	3,298	2,013	23.50	18.48	13.55	8.68
Social services and income maintenance:								
Public welfare	203,783	158,723	82,650	57,996	761.11	622.24	339.54	249.99
Hospitals	68,090	59,141	40,184	30,245	254.31	231.85	165.08	130.37
Health	42,242	29,432	16,903	10,473	157.77	115.38	69.44	45.14
Social insurance administration	4,009	3,717	2,752	2,286	14.97	14.57	11.30	9.85
Veterans' services	243	170	129	64	.91	.67	.53	.27
Transportation:								
Highways	82,062	67,351	52,355	34,520	306.49	264.04	215.08	148.80
Air transportation	10,128	8,276	4,914	2,864	37.83	32.44	20.19	12.35
Water transport and terminals	2,809	1,899	1,751	1,373	10.49	7.44	7.19	5.92
Other transportation	1,166	1,305	1,002	706	4.36	5.12	4.12	3.04
Public safety:								
Police protection	47,619	35,432	24,742	16,511	177.85	138.90	101.65	71.17
Fire protection	19,407	14,751	10,453	7,026	72.48	57.83	42.94	30.28
Correction	39,946	28,819	16,638	8,470	149.20	112.98	68.35	36.51
Protective inspection and regulation	7,669	6,272	4,417	2,787	28.64	24.59	18.15	12.01
Environment and housing:								
Natural resources	16,599	12,858	9,943	6,567	62.00	50.41	40.85	28.31
Parks and recreation	20,734	16,001	11,018	7,501	77.44	62.73	45.26	32.33
Housing and community development	23,230	17,459	11,770	8,584	86.76	68.45	48.35	37.00
Sewerage	25,666	21,009	15,148	10,806	95.86	82.36	62.23	46.58
Solid waste management	15,883	12,394	6,499	4,134	59.32	48.59	26.70	17.82
Governmental administration:								
Financial administration	24,400	18,331	12,872	8,106	91.13	71.86	52.88	34.94
Judicial and legal	21,646	16,464	10,103	4,752	80.85	64.54	41.51	20.48
General public buildings	7,892	6,056	4,848	3,286	29.48	23.74	19.11	14.16
Other government administration	12,706	10,305	7,083	5,983	47.45	40.40	29.10	25.79
Interest on general debt	62,422	55,364	41,891	20,160	233.14	217.04	172.10	86.90
General expenditure, n.e.c.	65,602	50,359	37,151	25,238	245.02	197.42	152.62	108.79
Utility and liquor store expenditure	99,087	85,314	69,108	48,412	370.08	334.46	283.91	208.68
Insurance trust expenditure	110,363	90,215	50,804	39,443	412.20	353.67	208.71	170.01
Unemployment compensation	27,158	32,887	15,248	18,126	101.43	128.93	62.64	78.13
Employee retirement	72,079	46,358	29,603	17,813	269.21	181.74	121.61	76.78
Other insurance trust expenditure	11,126	10,969	5,953	3,504	41.55	43.00	24.45	15.10
Indebtedness-total debt outstanding at end of fiscal year	1,221,501	975,610	727,132	404,579	4,562.20	3,824.69	2,987.16	1,743.91

Table 2. Summary of State and Local Government Finances by Level and Type of Government: 1996-97

[Million dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	State and local governments ¹	State governments	Local governments					
			Total ¹	County ¹	Municipal ¹	Township ¹	Special district ¹	School district ¹
			1	2	3	4	5	6	7	8
REVENUE								
Revenue, total ¹	1,614,771	1,040,257	847,770	202,256	286,643	27,687	91,378	257,342
General revenue ¹	1,289,217	815,442	747,030	191,271	222,190	26,111	67,653	257,342
Intergovernmental revenue ¹	244,607	230,859	287,003	71,751	62,851	6,087	21,876	141,974
From Federal government ¹	244,607	215,839	28,768	4,890	11,699	332	10,085	1,762
From state government ¹	(1)	—	258,235	64,007	45,932	5,155	5,895	137,246
From local governments ¹	(1)	15,020	—	2,854	5,220	600	5,896	2,966
General revenue from own sources	1,044,610	584,583	460,027	119,520	159,338	20,024	45,777	115,368
Taxes	728,594	444,197	284,398	67,946	94,395	15,794	10,528	95,736
Property	218,827	10,303	208,524	47,184	45,973	14,592	8,053	92,722
Sales and gross receipts	261,734	216,427	45,307	15,123	27,244	83	1,775	1,083
Individual income	159,070	144,950	14,120	2,215	10,622	423	—	860
Corporation net income	33,820	30,718	3,103	—	3,103	—	—	—
Other taxes	55,143	41,799	13,343	3,424	7,453	695	701	1,071
Charges and miscellaneous revenue	316,016	140,386	175,630	51,574	64,943	4,230	35,249	19,633
Utility and liquor store revenue	78,219	7,337	70,882	2,935	43,645	1,228	23,074	—
Insurance trust revenue	247,335	217,477	29,858	8,050	20,808	348	651	—
Unemployment compensation	34,780	34,633	147	—	147	—	—	—
Employee retirement	197,919	168,208	29,711	8,050	20,661	348	651	—
Other insurance trust revenue	14,637	14,637	—	—	—	—	—	—
EXPENDITURE								
Expenditure ¹	1,460,749	894,132	836,577	198,482	274,968	27,301	88,871	258,525
By character and object:								
Intergovernmental expenditure ¹	3,863	265,083	8,741	9,106	6,461	1,473	2,244	1,026
Current operation	1,067,990	425,828	642,162	146,527	193,293	21,363	57,181	223,798
Capital outlay	172,987	59,599	113,388	20,312	43,068	3,236	18,672	28,101
Construction	131,736	47,251	84,485	14,306	33,051	2,234	15,803	19,091
Equipment, land, and existing structures	41,251	12,348	28,902	6,006	10,017	1,001	2,869	9,010
Assistance and subsidies	33,455	21,858	11,598	8,916	2,625	57	—	—
Interest on debt	72,090	27,026	45,064	10,612	17,532	955	10,365	5,600
Insurance benefits and repayments	110,363	94,738	15,625	3,009	11,989	217	410	—
Exhibit: Expenditure for salaries and wages	468,713	135,724	332,989	66,826	87,315	10,303	20,567	147,977
By function:								
General expenditure ¹	1,251,299	788,915	732,345	191,092	215,852	25,779	52,666	258,525
Current expenditure ¹	1,098,396	731,684	636,673	171,823	180,502	22,745	42,748	230,424
Capital outlay	152,903	57,231	95,672	19,269	35,350	3,035	9,918	28,101
Education services:								
Education	419,053	275,778	307,928	26,201	23,542	7,374	266	252,925
Libraries	6,293	786	5,995	1,618	2,734	398	1,397	—
Social services and income maintenance:								
Public welfare	203,783	203,215	37,930	26,734	10,845	234	144	—
Hospitals	68,090	29,313	39,751	19,542	8,214	35	12,189	—
Health	42,242	33,880	19,910	14,421	3,996	241	1,445	—
Social insurance administration	4,009	3,996	13	—	13	—	—	—
Veterans' services	243	243	—	—	—	—	—	—
Transportation:								
Highways	82,062	60,204	33,352	12,629	16,428	3,481	1,099	—
Air transportation	10,128	1,413	9,249	2,068	4,090	22	3,096	—
Water transport and terminals	2,809	747	2,071	199	882	7	988	—
Other transportation	1,166	127	1,039	69	883	16	128	—
Public safety:								
Police protection	47,619	7,501	40,952	11,367	27,852	2,199	—	—
Fire protection	19,407	—	19,437	2,489	13,468	1,277	2,364	—
Correction	39,946	29,043	12,973	10,431	2,621	3	—	—
Protective inspection and regulation	7,669	5,072	2,735	628	1,936	171	—	—
Environment and housing:								
Natural resources	16,599	12,913	4,307	1,804	288	76	2,273	—
Parks and recreation	20,734	3,900	17,326	3,923	10,741	772	2,130	—
Housing and community development	23,230	3,839	20,831	2,253	10,324	156	8,311	—
Sewerage	25,666	2,097	24,694	3,622	15,432	1,225	5,344	—
Solid waste management	15,883	1,987	14,220	3,877	8,250	1,249	1,026	—
Governmental administration:								
Financial administration	24,400	13,700	10,804	4,701	5,243	919	—	—
Judicial and legal	21,646	9,803	13,101	9,956	2,953	208	—	—
General public buildings	7,892	2,066	5,825	2,746	2,664	414	—	—
Other government administration	12,706	3,089	9,670	3,934	5,013	727	—	—
Interest on general debt	62,422	26,311	36,111	10,179	13,660	880	5,792	5,600
General expenditure, n.e.c.	65,602	52,389	41,272	15,094	22,670	3,652	3,353	—
Utility and liquor store expenditure	99,087	10,479	88,607	4,381	47,127	1,304	35,795	—
Insurance trust expenditure	110,363	94,738	15,625	3,009	11,989	217	410	—
Unemployment compensation	27,158	27,042	117	—	117	—	—	—
Employee retirement	72,079	56,570	15,508	3,009	11,872	217	410	—
Other insurance trust expenditure	11,126	11,126	—	—	—	—	—	—
Indebtedness-total debt outstanding at end of fiscal year	1,221,501	456,657	764,844	166,653	293,496	15,257	181,778	107,659

¹Duplicative intergovernmental transactions are excluded, see text.

Table 3. Summary of State and Local Government Finances in Relation to Population and Personal Income by Level of Government: 1996-97

[Dollar amounts. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Amount per capita			Amount per \$1,000 personal income		
	State and local			State and local		
	Total	State	Local	Total	State	Local
	1	2	3	4	5	6
REVENUE						
Revenue¹	6,031.03	3,892.97	3,166.35	232.61	150.25	122.12
General revenue ¹	4,815.11	3,051.64	2,790.09	185.71	117.78	107.61
Intergovernmental revenue ¹	913.59	863.95	1,071.93	35.24	33.34	41.34
From Federal government ¹	913.59	807.74	107.44	35.24	31.17	4.14
From state government	(¹)	—	964.49	—	—	37.20
From local governments ¹	(¹)	56.21	(¹)	—	2.17	—
General revenue from own sources	3,901.53	2,187.69	1,718.16	150.47	84.43	66.27
Taxes	2,721.23	1,662.33	1,062.20	104.95	64.16	40.97
Property	817.30	38.56	778.22	31.52	1.49	30.04
Sales and gross receipts	977.55	809.94	169.22	37.70	31.26	6.53
Individual income	594.11	542.45	52.74	22.91	20.94	2.03
Corporation net income	126.32	114.96	11.59	4.87	4.44	.45
Other taxes	205.95	156.43	49.84	7.94	6.04	1.92
Charges and miscellaneous revenue	1,180.29	525.37	655.96	45.52	20.28	25.30
Utility and liquor store revenue	292.14	27.46	264.74	11.27	1.06	10.21
Insurance trust revenue	923.78	813.87	111.52	35.63	31.41	4.30
Unemployment compensation	129.90	129.61	.55	5.01	5.00	.02
Employee retirement	739.21	629.49	110.97	28.51	24.30	4.28
Other insurance trust revenue	54.67	54.78	—	2.11	2.11	—
EXPENDITURE						
Expenditure¹	5,455.77	3,346.13	3,124.54	210.42	129.14	120.51
By character and object:						
Intergovernmental expenditure ¹	14.43	992.02	32.65	.56	38.29	1.26
Current operation	3,988.85	1,593.58	2,398.42	153.84	61.50	92.50
Capital outlay	646.09	223.04	423.49	24.92	8.61	16.33
Construction	492.02	176.83	315.54	18.98	6.82	12.17
Equipment, land, and existing structures	154.07	46.21	107.95	5.94	1.78	4.16
Assistance and subsidies	124.95	81.80	43.32	4.82	3.16	1.67
Interest on debt	269.25	101.14	168.31	10.38	3.90	6.49
Insurance benefits and repayments	412.20	354.54	58.36	15.90	13.68	2.25
Exhibit: Expenditure for salaries and wages	1,750.60	507.92	1,243.68	67.52	19.60	47.97
By function:						
General expenditure ¹	4,673.49	2,952.37	2,735.24	180.25	113.95	105.49
Current expenditure ¹	4,102.41	2,738.20	2,377.92	158.22	105.68	91.71
Capital outlay	571.08	214.18	357.33	22.03	8.27	13.78
Education services:						
Education	1,565.13	1,032.05	1,150.08	60.36	39.83	44.36
Libraries	23.50	2.94	22.39	.91	.11	.86
Social services and income maintenance:						
Public welfare	761.11	760.49	141.67	29.35	29.35	5.46
Hospitals	254.31	109.70	148.47	9.81	4.23	5.73
Health	157.77	126.79	74.36	6.08	4.89	2.87
Social insurance administration	14.97	14.95	.05	.58	.58	—
Veterans' services	.91	.91	—	.04	.04	—
Transportation:						
Highways	306.49	225.30	124.57	11.82	8.70	4.80
Air transportation	37.83	5.29	34.55	1.46	.20	1.33
Water transport and terminals	10.49	2.80	7.73	.40	.11	.30
Other transportation	4.36	.47	3.88	.17	.02	.15
Public safety:						
Police protection	177.85	28.07	152.95	6.86	1.08	5.90
Fire protection	72.48	—	72.60	2.80	—	2.80
Correction	149.20	108.69	48.45	5.75	4.19	1.87
Protective inspection and regulation	28.64	18.98	10.21	1.10	.73	.39
Environment and housing:						
Natural resources	62.00	48.32	16.09	2.39	1.87	.62
Parks and recreation	77.44	14.60	64.71	2.99	.56	2.50
Housing and community development	86.76	14.37	77.80	3.35	.55	3.00
Sewerage	95.86	7.85	92.23	3.70	.30	3.56
Solid waste management	59.32	7.44	53.11	2.29	.29	2.05
Governmental administration:						
Financial administration	91.13	51.27	40.35	3.51	1.98	1.56
Judicial and legal	80.85	36.69	48.93	3.12	1.42	1.89
General public buildings	29.48	7.73	21.76	1.14	.30	.84
Other government administration	47.45	11.56	36.12	1.83	.45	1.39
Interest on general debt	233.14	98.47	134.87	8.99	3.80	5.20
General expenditure, n.e.c.	245.02	196.06	154.15	9.45	7.57	5.95
Utility and liquor store expenditure	370.08	39.22	330.94	14.27	1.51	12.76
Insurance trust expenditure	412.20	354.54	58.36	15.90	13.68	2.25
Unemployment compensation	101.43	101.20	.44	3.91	3.91	.02
Employee retirement	269.21	211.70	57.92	10.38	8.17	2.23
Other insurance trust expenditure	41.55	41.64	—	1.60	1.61	—
Indebtedness-total debt outstanding at end of fiscal year	4,562.20	1,708.96	2,856.62	175.96	65.96	110.17

¹Duplicative intergovernmental transactions are excluded, see text.

Table 4. Summary of State and Local Government Revenue by Level and Type of Government: 1996-97

[Million dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	State and local governments ¹	State governments	Local governments					
			Total ¹	County ¹	Municipal ¹	Township ¹	Special district ¹	School district ¹
			3	4	5	6	7	8
Revenue¹	1,614,771	1,040,257	847,770	202,256	286,643	27,687	91,378	257,342
General revenue ¹	1,289,217	815,442	747,030	191,271	222,190	26,111	67,653	257,342
Intergovernmental revenue ¹	244,607	230,859	287,003	71,751	62,851	6,087	21,876	141,974
From Federal government ¹	244,607	215,839	28,768	4,890	11,699	332	10,085	1,762
Education	35,986	33,663	2,323	260	289	12	—	1,762
Public welfare	124,284	123,262	1,022	268	693	38	23	—
Health and hospital	12,745	11,676	1,069	355	362	—	352	—
Highways	19,871	19,348	523	258	250	8	6	—
Housing and community development	16,736	2,311	14,425	1,332	6,278	67	6,748	—
Other and unallocable	34,984	25,580	9,405	2,416	3,827	206	2,955	—
From state government	(¹)	—	258,235	64,007	45,932	5,155	5,895	137,246
Education	(¹)	—	164,530	13,170	12,134	1,970	10	137,246
Public welfare	(¹)	—	28,151	20,415	7,537	26	173	—
Health and hospital	(¹)	—	11,138	8,596	1,745	16	780	—
Highways	(¹)	—	10,687	5,386	4,516	716	69	—
General local government support	(¹)	—	20,030	6,609	11,665	1,756	—	—
Other and unallocable	(¹)	—	23,700	9,831	8,335	671	4,864	—
From local governments ¹	(¹)	15,020	(¹)	2,854	5,220	600	5,896	2,966
Education	(¹)	1,134	(¹)	23	415	10	393	2,966
Public welfare	(¹)	9,476	(¹)	41	6	—	—	—
Health and hospital	(¹)	677	(¹)	230	31	3	227	—
Highways	(¹)	946	(¹)	338	268	75	22	—
Other and unallocable	(¹)	2,787	(¹)	2,223	4,501	512	5,254	—
General revenue from own sources	1,044,610	584,583	460,027	119,520	159,338	20,024	45,777	115,368
Taxes	728,594	444,197	284,398	67,946	94,395	15,794	10,528	95,736
Property	218,827	10,303	208,524	47,184	45,973	14,592	8,053	92,722
Sales and gross receipts	261,734	216,427	45,307	15,123	27,244	4	1,775	1,083
General sales and gross receipts	178,746	147,414	31,333	12,294	16,418	83	1,774	843
Selective sales and gross receipts	82,988	69,013	13,975	2,829	10,826	79	—	240
Motor fuel	28,094	27,214	881	564	314	2	—	—
Alcoholic beverage	4,022	3,703	319	102	216	—	—	—
Tobacco products	7,667	7,485	181	50	131	—	—	—
Public utilities	16,196	8,598	7,598	841	6,491	26	—	240
Other and unallocable	27,009	22,013	4,996	1,271	3,673	51	—	—
Licenses	29,294	28,075	1,219	720	469	29	—	—
Motor vehicle	14,029	12,840	1,188	720	439	29	—	—
Motor vehicle operators	1,188	1,186	2	—	2	—	—	—
Corporations in general	5,886	5,882	4	—	4	—	—	—
Other licenses	8,191	8,166	25	—	25	—	—	—
Income	192,890	175,668	17,222	2,215	13,725	423	—	860
Individual	159,070	144,950	14,120	2,215	10,622	423	—	860
Corporation ²	33,820	30,718	3,103	—	3,103	—	—	—
Death and gift ³	5,940	5,913	27	—	27	—	—	—
Severance	4,868	4,868	—	—	—	—	—	—
Other taxes	15,040	2,943	12,097	2,703	6,957	666	701	1,071
Charges and miscellaneous general revenue	316,016	140,386	175,630	51,574	64,943	4,230	35,249	19,633
Current charges	190,543	72,162	118,381	35,509	42,444	2,395	27,763	10,269
Education ⁴	52,749	40,340	12,410	1,732	291	118	—	10,269
Institutions of higher education ⁵	44,231	39,804	4,427	951	33	—	—	3,443
School lunch sales (gross)	4,507	16	4,491	445	169	88	—	3,790
Hospitals	49,565	16,465	33,100	14,618	6,332	36	12,114	—
Highways	5,993	3,794	2,199	317	1,040	15	826	—
Airports	9,056	765	8,291	1,640	4,061	10	2,581	—
Parking facilities	1,195	—	1,195	82	956	17	140	—
Water transport and terminals	2,099	590	1,509	152	640	3	713	—
Natural resources	2,663	1,695	967	—	—	—	967	—
Parks and recreation	5,349	1,076	4,273	822	2,556	199	696	—
Housing and community development	3,853	385	3,469	135	1,361	27	1,946	—
Sewerage	22,024	29	21,995	2,544	14,616	1,081	3,754	—
Solid waste management	9,427	422	9,006	3,100	4,661	374	871	—
Other charges	26,570	6,601	19,969	10,368	5,931	516	3,154	—
Miscellaneous general revenue	125,473	68,224	57,249	16,065	22,499	1,835	7,487	9,363
Interest earnings	61,605	30,673	30,932	9,140	11,135	778	5,459	4,422
Special assessments	3,505	69	3,436	1,268	1,421	175	573	—
Sale of property	1,633	431	1,202	239	818	57	89	—
Other general revenue	58,730	37,051	21,678	5,419	9,125	826	1,367	4,942
Other than general revenue	325,554	224,815	100,740	10,985	64,453	1,576	23,725	—
Utility and liquor store revenue	78,219	7,337	70,882	2,935	43,645	1,228	23,074	—
Insurance trust revenue	247,335	217,477	29,858	8,050	20,808	348	651	—
Unemployment compensation	34,780	34,633	147	—	147	—	—	—
Employee retirement	197,919	168,208	29,711	8,050	20,661	348	651	—
Other insurance trust revenue	14,637	14,637	—	—	—	—	—	—

¹Duplicative intergovernmental transactions are excluded, see text.

²Minor amounts included with "individual income taxes" for local governments.

³Minor amounts included with "Other taxes" for local governments.

⁴Includes amounts not shown in detail.

⁵Charges for state institutions of higher education includes \$11,280,145,000 for auxiliary enterprises.

Table 5. Percent Distribution of State and Local Government Revenue by Type of Revenue: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	State and local governments ¹	State governments	Local governments					
			Total ¹	County ¹	Municipal ¹	Township ¹	Special district ¹	School district ¹
			3	4	5	6	7	8
Revenue¹	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
General revenue ¹	79.8	78.4	88.1	94.6	77.5	94.3	74.0	100.0
Intergovernmental revenue ¹	15.1	22.2	33.9	35.5	21.9	22.0	23.9	55.2
From Federal government ¹	15.1	20.7	3.4	2.4	4.1	1.2	11.0	.7
Education	2.2	3.2	.3	.1	.1	—	—	.7
Public welfare	7.7	11.8	.1	.1	.2	.1	—	—
Health and hospital .....	.8	1.1	.1	.2	.1	—	.4	—
Highways	1.2	1.9	.1	.1	.1	—	—	—
Housing and community development	1.0	.2	1.7	.7	2.2	.2	7.4	—
Other and unallocable	2.2	2.5	1.1	1.2	1.3	.7	3.2	—
From state government	(¹)	—	30.5	31.6	16.0	18.6	6.5	53.3
Education	(¹)	—	19.4	6.5	4.2	7.1	—	53.3
Public welfare	(¹)	—	3.3	10.1	2.6	.1	.2	—
Health and hospital	(¹)	—	1.3	4.3	.6	.1	.9	—
Highways	(¹)	—	1.3	2.7	1.6	2.6	.1	—
General local government support	(¹)	—	2.4	3.3	4.1	6.3	—	—
Other and unallocable	(¹)	—	2.8	4.9	2.9	2.4	5.3	—
From local governments ¹	(¹)	1.4	(¹)	1.4	1.8	2.2	6.5	1.2
Education	(¹)	.1	(¹)	—	.1	—	.4	1.2
Public welfare	(¹)	.9	(¹)	—	—	—	—	—
Health and hospital	(¹)	.1	(¹)	.1	—	—	.2	—
Highways	(¹)	.1	(¹)	.2	.1	.3	.0	—
Other and unallocable	(¹)	.3	(¹)	1.1	1.6	1.8	5.7	—
General revenue from own sources	64.7	56.2	54.3	59.1	55.6	72.3	50.1	44.8
Taxes	45.1	42.7	33.5	33.6	32.9	57.0	11.5	37.2
Property	13.6	1.0	24.6	23.3	16.0	52.7	8.8	36.0
Sales and gross receipts	16.2	20.8	5.3	7.5	9.5	.3	1.9	.4
General sales and gross receipts	11.1	14.2	3.7	6.1	5.7	—	1.9	.3
Selective sales and gross receipts	5.1	6.6	1.6	1.4	3.8	.3	—	.1
Motor fuel	1.7	2.6	.1	.3	.1	—	—	—
Alcoholic beverage .....	.2	.4	—	.1	.1	—	—	—
Tobacco products .....	.5	.7	—	—	—	—	—	—
Public utilities	1.0	.8	.9	.4	2.3	.1	—	.1
Other and unallocable	1.7	2.1	.6	.6	1.3	.2	—	—
Licenses	1.8	2.7	.1	.4	.2	.1	—	—
Motor vehicle .....	.9	1.2	.1	.4	.2	.1	—	.1
Motor vehicle operators .....	.1	.1	—	—	—	—	—	—
Corporations in general .....	.4	.6	—	—	—	—	—	—
Other licenses .....	.5	.8	—	—	—	—	—	—
Income	11.9	16.9	2.0	1.1	4.8	1.5	—	.3
Individual	9.9	13.9	1.7	1.1	3.7	1.5	—	.3
Corporation ²	2.1	3.0	.4	—	1.1	—	—	—
Death and gift ³ .....	.4	.6	—	—	—	—	—	—
Severance .....	.3	.5	—	—	—	—	—	—
Other taxes .....	.9	.3	1.4	1.3	2.4	2.4	.8	.4
Charges and miscellaneous general revenue	19.6	13.5	20.7	25.5	22.7	15.3	38.6	7.6
Current charges	11.8	6.9	14.0	17.6	14.8	8.7	30.4	4.0
Education ⁴	3.3	3.9	1.5	.9	.1	.4	—	4.0
Institutions of higher education ⁵	2.7	3.8	.5	.5	—	—	—	1.3
School lunch sales (gross) .....	.3	—	.5	.2	.1	.3	—	1.5
Hospitals	3.1	1.6	3.9	7.2	2.2	.1	13.3	—
Highways .....	.4	.4	.3	.2	.4	.1	.9	—
Airports .....	.6	.1	1.0	.8	1.4	—	2.8	—
Parking facilities .....	.1	—	.1	—	.3	.1	.2	—
Water transport and terminals .....	.1	.1	.2	.1	.2	—	.8	—
Natural resources .....	.2	.2	.1	—	—	—	1.1	—
Parks and recreation .....	.3	.1	.5	.4	.9	.7	.8	—
Housing and community development .....	.2	—	.4	.1	.5	.1	2.1	—
Sewerage	1.4	—	2.6	1.3	5.1	3.9	4.1	—
Solid waste management .....	.6	—	1.1	1.5	1.6	1.3	1.0	—
Other charges	1.6	.6	2.4	5.1	2.1	1.9	3.5	—
Miscellaneous general revenue	7.8	6.6	6.8	7.9	7.8	6.6	8.2	3.6
Interest earnings	3.8	2.9	3.6	4.5	3.9	2.8	6.0	1.7
Special assessments .....	.2	—	.4	.6	.5	.6	.6	—
Sale of property .....	.1	—	.1	.1	.3	.2	.1	—
Other general revenue	3.6	3.6	2.6	2.7	3.2	3.0	1.5	1.9
Other than general revenue	20.2	21.6	11.9	5.4	22.5	5.7	26.0	—
Utility and liquor store revenue	4.8	.7	8.4	1.5	15.2	4.4	25.3	—
Insurance trust revenue	15.3	20.9	3.5	4.0	7.3	1.3	.7	—
Unemployment compensation	2.2	3.3	.0	—	.1	—	—	—
Employee retirement	12.3	16.2	3.5	4.0	7.2	1.3	.7	—
Other insurance trust revenue .....	.9	1.4	—	—	—	—	—	—

¹Duplicative intergovernmental transactions are excluded, see text.
²Minor amounts included with "individual income taxes" for local governments.
³Minor amounts included with "Other taxes" for local governments.
⁴Includes amounts not shown in detail.
⁵Charges for state institutions of higher education includes \$11,280,145,000 for auxiliary enterprises.

Table 6. Percent Distribution of State and Local Government Revenue by Level and Type of Government: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	State and local governments	State governments	Local governments						
			Total ¹	County ¹	Municipal ¹	Township ¹	Special district ¹	School district ¹	
			1	2	3	4	5	6	7	8
Revenue¹	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
General revenue ¹	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Intergovernmental revenue ¹	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
From Federal government ¹	100.0	88.2	11.8	2.0	4.8	.1	4.1	.7	
Education	100.0	93.5	6.5	.7	.8	—	—	4.9	
Public welfare	100.0	99.2	.8	.2	.6	—	—	—	
Health and hospital	100.0	91.6	8.4	2.8	2.8	—	2.8	—	
Highways	100.0	97.4	2.6	1.3	1.3	—	—	—	
Housing and community development	100.0	13.8	86.2	8.0	37.5	.4	40.3	—	
Other and unallocable	100.0	73.1	26.9	6.9	10.9	.6	8.4	—	
From state government	100.0	—	100.0	24.8	17.8	2.0	2.3	53.1	
Education	100.0	—	100.0	8.0	7.4	1.2	—	83.4	
Public welfare	100.0	—	100.0	72.5	26.8	.1	.6	—	
Health and hospital	100.0	—	100.0	77.2	15.7	.1	7.0	—	
Highways	100.0	—	100.0	50.4	42.3	6.7	.6	—	
General local government support	100.0	—	100.0	33.0	58.2	8.8	—	—	
Other and unallocable	100.0	—	100.0	41.5	35.2	2.8	20.5	—	
From local governments ¹	(¹)	(X)	(¹)	(X)	(X)	(X)	(X)	(X)	(X)
Education	(¹)	(X)	(¹)	(X)	(X)	(X)	(X)	(X)	(X)
Public welfare	(¹)	(X)	(¹)	(X)	(X)	(X)	(X)	(X)	(X)
Health and hospital	(¹)	(X)	(¹)	(X)	(X)	(X)	(X)	(X)	(X)
Highways	(¹)	(X)	(¹)	(X)	(X)	(X)	(X)	(X)	(X)
Other and unallocable	(¹)	(X)	(¹)	(X)	(X)	(X)	(X)	(X)	(X)
General revenue from own sources	100.0	56.0	44.0	11.4	15.3	1.9	4.4	11.0	
Taxes	100.0	61.0	39.0	9.3	13.0	2.2	1.4	13.1	
Property	100.0	4.7	95.3	21.6	21.0	6.7	3.7	42.4	
Sales and gross receipts	100.0	82.7	17.3	5.8	10.4	.0	.7	.4	
General sales and gross receipts	100.0	82.5	17.5	6.9	9.2	.0	1.0	.5	
Selective sales and gross receipts	100.0	83.2	16.8	3.4	13.0	.1	—	.3	
Motor fuel	100.0	96.9	3.1	2.0	1.1	.0	—	—	
Alcoholic beverage	100.0	92.1	7.9	2.5	5.4	—	—	—	
Tobacco products	100.0	97.6	2.4	.7	1.7	—	—	—	
Public utilities	100.0	53.1	46.9	5.2	40.1	.2	—	1.5	
Other and unallocable	100.0	81.5	18.5	4.7	13.6	.2	—	—	
Licenses	100.0	95.8	4.2	2.5	1.6	.1	—	—	
Motor vehicle	100.0	91.5	8.5	5.1	3.1	.2	—	—	
Motor vehicle operators	100.0	99.8	.2	—	.2	—	—	—	
Corporations in general	100.0	99.9	.1	—	.1	—	—	—	
Other licenses	100.0	99.7	.3	—	.3	—	—	—	
Income	100.0	91.1	8.9	1.1	7.1	.2	—	.4	
Individual	100.0	91.1	8.9	1.4	6.7	.3	—	.5	
Corporation ²	100.0	90.8	9.2	—	9.2	—	—	—	
Death and gift ³	100.0	99.5	.5	—	.5	—	—	—	
Severance	100.0	100.0	—	—	—	—	—	—	
Other taxes	100.0	19.6	80.4	18.0	46.3	4.4	4.7	7.1	
Charges and miscellaneous general revenue	100.0	44.4	55.6	16.3	20.6	1.3	11.2	6.2	
Current charges	100.0	37.9	62.1	18.6	22.3	1.3	14.6	5.4	
Education ⁴	100.0	76.5	23.5	3.3	.6	.2	—	19.5	
Institutions of higher education ⁵	100.0	90.0	10.0	2.2	.1	—	—	7.8	
School lunch sales (gross)	100.0	.4	99.6	9.9	3.7	2.0	—	84.1	
Hospitals	100.0	33.2	66.8	29.5	12.8	.1	24.4	—	
Highways	100.0	63.3	36.7	5.3	17.4	.3	13.8	—	
Airports	100.0	8.4	91.6	18.1	44.8	.1	28.5	—	
Parking facilities	100.0	—	100.0	6.9	80.0	1.4	11.7	—	
Water transport and terminals	100.0	28.1	71.9	7.2	30.5	.1	34.0	—	
Natural resources	100.0	63.7	36.3	—	—	—	36.3	—	
Parks and recreation	100.0	20.1	79.9	15.4	47.8	3.7	13.0	—	
Housing and community development	100.0	10.0	90.0	3.5	35.3	.7	50.5	—	
Sewerage	100.0	.1	99.9	11.6	66.4	4.9	17.0	—	
Solid waste management	100.0	4.5	95.5	32.9	49.4	4.0	9.2	—	
Other charges	100.0	24.8	75.2	39.0	22.3	1.9	11.9	—	
Miscellaneous general revenue	100.0	54.4	45.6	12.8	17.9	1.5	6.0	7.5	
Interest earnings	100.0	49.8	50.2	14.8	18.1	1.3	8.9	7.2	
Special assessments	100.0	2.0	98.0	36.2	40.5	5.0	16.3	—	
Sale of property	100.0	26.4	73.6	14.6	50.1	3.5	5.5	—	
Other general revenue	100.0	63.1	36.9	9.2	15.5	1.4	2.3	8.4	
Other than general revenue	100.0	69.1	30.9	3.4	19.8	.5	7.3	—	
Utility and liquor store revenue	100.0	9.4	90.6	3.8	55.8	1.6	29.5	—	
Insurance trust revenue	100.0	87.9	12.1	3.3	8.4	.1	.3	—	
Unemployment compensation	100.0	99.6	.4	—	.4	—	—	—	
Employee retirement	100.0	85.0	15.0	4.1	10.4	.2	.3	—	
Other insurance trust revenue	100.0	100.0	—	—	—	—	—	—	

¹Duplicative intergovernmental transactions are excluded, see text.
²Minor amounts included with "individual income taxes" for local governments.
³Minor amounts included with "Other taxes" for local governments.
⁴Includes amounts not shown in detail.
⁵Charges for state institutions of higher education includes \$11,280,145,000 for auxiliary enterprises.

Table 7. Summary of State and Local Government Expenditure by Character and Object, Level, and Type of Government: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Function	State and local governments ¹	State governments	Local governments					
			Total ¹	County ¹	Municipal ¹	Township ¹	Special district ¹	School district ¹
			1	2	3	4	5	6	7	8
Amount (million dollars)								
Expenditure¹	1,460,749	894,132	836,577	198,482	274,968	27,301	88,871	258,525
Intergovernmental expenditure ¹	3,863	265,083	8,741	9,106	6,461	1,473	2,244	1,026
Direct expenditure	1,456,885	629,049	827,836	189,376	268,507	25,828	86,627	257,499
Current operation	1,067,990	425,828	642,162	146,527	193,293	21,363	57,181	223,798
Capital outlay	172,987	59,599	113,388	20,312	43,068	3,236	18,672	28,101
Construction	131,736	47,251	84,485	14,306	33,051	2,234	15,803	19,091
Other	41,251	12,348	28,902	6,006	10,017	1,001	2,869	9,010
Assistance and subsidies	33,455	21,858	11,598	8,916	2,625	57	—	—
Interest on debt	72,090	27,026	45,064	10,612	17,532	955	10,365	5,600
Insurance benefits and repayments	110,363	94,738	15,625	3,009	11,989	217	410	—
Exhibit: Salaries and wages	468,713	135,724	332,989	66,826	87,315	10,303	20,567	147,977
Percent of total expenditure								
Expenditure¹	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Intergovernmental expenditure ¹ .....	.3	29.6	1.0	4.6	2.3	5.4	2.5	.4
Direct expenditure	99.7	70.4	99.0	95.4	97.7	94.6	97.5	99.6
Current operation	73.1	47.6	76.8	73.8	70.3	78.3	64.3	86.6
Capital outlay	11.8	6.7	13.6	10.2	15.7	11.9	21.0	10.9
Construction	9.0	5.3	10.1	7.2	12.0	8.2	17.8	7.4
Other	2.8	1.4	3.5	3.0	3.6	3.7	3.2	3.5
Assistance and subsidies	2.3	2.4	1.4	4.5	1.0	.2	—	—
Interest on debt	4.9	3.0	5.4	5.3	6.4	3.5	11.7	2.2
Insurance benefits and repayments	7.6	10.6	1.9	1.5	4.4	.8	.5	—
Exhibit: Salaries and wages	32.1	15.2	39.8	33.7	31.8	37.7	23.1	57.2
Percent by level and type of government								
Direct expenditure	100.0	43.2	56.8	13.0	18.4	1.8	5.9	17.7
Current operation	100.0	39.9	60.1	13.7	18.1	2.0	5.4	21.0
Capital outlay	100.0	34.5	65.5	11.7	24.9	1.9	10.8	16.2
Construction	100.0	35.9	64.1	10.9	25.1	1.7	12.0	14.5
Other	100.0	29.9	70.1	14.6	24.3	2.4	7.0	21.8
Assistance and subsidies	100.0	65.3	34.7	26.7	7.8	.2	—	—
Interest on debt	100.0	37.5	62.5	14.7	24.3	1.3	14.4	7.8
Insurance benefits and repayments	100.0	85.8	14.2	2.7	10.9	.2	.4	—
Exhibit: Salaries and wages	100.0	29.0	71.0	14.3	18.6	2.2	4.4	31.6

¹Duplicative intergovernmental transactions are excluded, see text.

Table 8. Summary of State and Local Government Expenditure by Character and Object, Function, and Level of Government: 1996-97

[Million dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Level and Function	Total	Inter-governmental	Direct					Assistance and subsidies insurance trust, and interest on debt
			Total	Current operation	Capital outlay			
					Total	Construction	Other	
1	2	3	4	5	6	7	8	
STATE AND LOCAL GOVERNMENTS								
Expenditure	1,460,749	3,863	1,456,885	1,067,990	172,987	131,736	41,251	215,908
General expenditure	1,251,299	3,863	1,247,436	998,656	152,903	115,650	37,253	95,877
Education services:								
Education	419,053	—	419,053	365,625	44,691	30,003	14,688	8,738
Libraries	6,293	—	6,293	5,371	922	610	312	—
Social services and income maintenance:								
Public welfare	203,783	3,810	199,973	174,545	711	245	466	24,717
Hospitals	68,090	—	68,090	64,381	3,709	2,260	1,450	—
Health	42,242	—	42,242	40,878	1,364	798	566	—
Social insurance administration	4,009	—	4,009	3,885	124	33	91	—
Veterans' services	243	—	243	225	18	8	10	—
Transportation:								
Highways	82,062	—	82,062	37,100	44,962	40,095	4,867	—
Air transportation (airports)	10,128	—	10,128	5,252	4,876	4,227	650	—
Parking facilities	812	—	812	649	162	110	52	—
Water transport and terminals	2,809	—	2,809	1,434	1,376	1,025	351	—
Transit subsidies	355	—	355	355	—	—	—	—
Public safety:								
Police protection	47,619	—	47,619	44,973	2,646	934	1,712	—
Fire protection	19,407	—	19,407	17,804	1,603	634	970	—
Correction	39,946	—	39,946	37,072	2,874	2,255	619	—
Protective inspection and regulation	7,669	—	7,669	7,349	320	120	201	—
Environment and housing:								
Natural resources	16,599	—	16,599	13,558	3,041	1,919	1,123	—
Parks and recreation	20,734	—	20,734	15,042	5,692	4,569	1,123	—
Housing and community development	23,230	—	23,230	17,775	5,455	4,744	711	—
Sewerage	25,666	—	25,666	16,077	9,589	8,424	1,165	—
Solid waste management	15,883	—	15,883	14,105	1,778	1,224	554	—
Governmental administration:								
Financial administration	24,400	—	24,400	23,429	971	238	733	—
Judicial and legal	21,646	—	21,646	20,441	1,205	848	357	—
General public buildings	7,892	—	7,892	4,637	3,255	2,662	593	—
Other government administration	12,706	—	12,706	11,918	787	281	507	—
Interest on general debt	62,422	—	62,422	—	—	—	—	62,422
General expenditure, n.e.c.:								
Miscellaneous commercial activities	339	—	339	300	39	22	17	—
Other and unallocable	65,262	54	65,209	54,476	10,733	7,364	3,369	—
Utility expenditure	95,851	—	95,851	66,109	20,074	16,085	3,989	9,668
Liquor store expenditure	3,236	—	3,236	3,225	10	2	9	—
Insurance trust expenditure	110,363	—	110,363	—	—	—	—	110,363
STATE GOVERNMENTS								
Expenditure	894,132	265,083	629,049	425,828	59,599	47,251	12,348	143,622
General expenditure	788,915	265,083	523,832	418,432	57,231	45,485	11,745	48,169
Education services:								
Education	275,778	164,153	111,624	91,972	10,915	6,630	4,285	8,738
Libraries	786	487	299	259	39	20	20	—
Social services and income maintenance:								
Public welfare	203,215	35,754	167,461	153,901	440	92	348	13,120
Hospitals	29,313	409	28,905	27,476	1,428	921	507	—
Health	33,880	11,365	22,515	21,690	825	543	282	—
Social insurance administration	3,996	—	3,996	3,872	124	33	91	—
Veterans' services	243	—	243	225	18	8	10	—
Transportation:								
Highways	60,204	11,431	48,773	16,046	32,726	30,193	2,534	—
Air transportation (airports)	1,413	531	883	437	446	352	94	—
Water transport and terminals	747	8	739	470	269	208	61	—
Transit subsidies	127	—	127	127	—	—	—	—
Public safety:								
Police protection	7,501	831	6,670	6,191	478	88	390	—
Correction	29,043	1,926	27,117	25,115	2,002	1,527	475	—
Protective inspection and regulation	5,072	137	4,934	4,785	149	25	125	—
Environment and housing:								
Natural resources	12,913	598	12,314	10,256	2,058	1,168	890	—
Parks and recreation	3,900	474	3,426	2,488	938	755	183	—
Housing and community development	3,839	1,413	2,426	2,201	225	193	32	—
Sewerage	2,097	999	1,098	624	474	447	27	—
Solid waste management	1,987	310	1,677	1,535	142	114	28	—
Governmental administration:								
Financial administration	13,700	96	13,604	13,138	467	107	360	—
Judicial and legal	9,803	1,236	8,567	8,109	458	283	175	—
General public buildings	2,066	—	2,066	916	1,151	974	176	—
Other government administration	3,089	54	3,036	2,915	121	22	99	—
Interest on general debt	26,311	—	26,311	—	—	—	—	26,311

Table 8. Summary of State and Local Government Expenditure by Character and Object, Function, and Level of Government: 1996-97—Con.

[Million dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Level and Function	Total	Inter-governmental	Direct					Assistance and subsidies insurance trust, and interest on debt
			Total	Current operation	Capital outlay			
					Total	Construction	Other	
1	2	3	4	5	6	7	8	
STATE GOVERNMENTS—Con.								
General expenditure, n.e.c.:								
General local government support	21,871	21,871	—	—	—	—	—	—
Miscellaneous commercial activities	248	—	248	221	27	12	15	—
Other and unallocable	35,773	11,001	24,773	23,463	1,310	771	539	—
Utility expenditure	7,783	—	7,783	4,707	2,361	1,765	596	715
Liquor store expenditure	2,697	—	2,697	2,689	8	1	7	—
Insurance trust expenditure	94,738	—	94,738	—	—	—	—	94,738
LOCAL GOVERNMENTS								
Expenditure	836,577	8,741	827,836	642,162	113,388	84,485	28,902	72,287
General expenditure	732,345	8,741	723,604	580,224	95,672	70,164	25,508	47,708
Education services:								
Education	307,928	499	307,429	273,653	33,776	23,373	10,403	—
Libraries	5,995	1	5,994	5,111	882	590	292	—
Social services and income maintenance:								
Public welfare	37,930	5,418	32,512	20,645	270	152	118	11,598
Hospitals	39,751	565	39,186	36,905	2,281	1,338	942	—
Health	19,910	183	19,727	19,188	539	256	284	—
Employment security administration	13	—	13	13	—	—	—	—
Transportation:								
Highways	33,352	63	33,289	21,054	12,235	9,902	2,333	—
Air transportation (airports)	9,249	4	9,245	4,815	4,431	3,875	556	—
Parking facilities	812	—	812	649	162	110	52	—
Water transport and terminals	2,071	1	2,070	963	1,107	817	290	—
Transit subsidies	228	—	228	228	—	—	—	—
Public safety:								
Police protection	40,952	2	40,949	38,782	2,168	845	1,322	—
Fire protection	19,437	30	19,407	17,804	1,603	634	970	—
Correction	12,973	143	12,830	11,957	872	728	144	—
Protective inspection and regulation	2,735	—	2,735	2,563	171	95	76	—
Environment and housing:								
Natural resources	4,307	22	4,284	3,302	983	750	233	—
Parks and recreation	17,326	18	17,308	12,555	4,753	3,814	939	—
Housing and community development	20,831	27	20,804	15,574	5,230	4,551	679	—
Sewerage	24,694	126	24,568	15,453	9,116	7,977	1,138	—
Solid waste management	14,220	13	14,206	12,570	1,636	1,110	526	—
Governmental administration:								
Financial administration	10,804	9	10,796	10,292	504	131	373	—
Judicial and legal	13,101	22	13,079	12,332	747	566	182	—
General public buildings	5,825	—	5,825	3,721	2,104	1,687	417	—
Other government administration	9,670	1	9,670	9,004	666	258	408	—
Interest on general debt	36,111	—	36,111	—	—	—	—	36,111
General expenditure, n.e.c.:								
Miscellaneous commercial activities	91	—	91	79	12	10	2	—
Other and unallocable	42,030	1,594	40,436	31,013	9,423	6,593	2,830	—
Utility expenditure	88,068	—	88,068	61,402	17,713	14,320	3,393	8,953
Liquor store expenditure	539	—	539	536	3	1	2	—
Insurance trust expenditure	15,625	—	15,625	—	—	—	—	15,625

Table 9. Summary of State and Local Government Direct and Intergovernmental Expenditure by Function and Level of Government: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Function	Amount (million dollars)			Percent		
	State and local governments	State governments	Local governments	State and local governments	State governments	Local governments
	1	2	3	4	5	6
Expenditure	1,460,749	894,132	836,577	100.0	100.0	100.0
Direct	1,456,885	629,049	827,836	99.7	70.4	99.0
Intergovernmental¹	3,863	265,083	8,741	.3	29.6	1.0
General expenditure	1,251,299	788,915	732,345	85.7	88.2	87.5
Direct	1,247,436	523,832	723,604	85.4	58.6	86.5
Intergovernmental	3,863	265,083	8,741	.3	29.6	1.0
Education services:						
Education	419,053	275,778	307,928	28.7	30.8	36.8
Direct	419,053	111,624	307,429	28.7	12.5	36.7
Intergovernmental	—	164,153	499	(X)	18.4	.1
Libraries	6,293	786	5,995	.4	.1	.7
Direct	6,293	299	5,994	.4	—	.7
Intergovernmental	—	487	1	(X)	.1	—
Social services and income maintenance:						
Public welfare	203,783	203,215	37,930	14.0	22.7	4.5
Direct	199,973	167,461	32,512	13.7	18.7	3.9
Intergovernmental	3,810	35,754	5,418	.3	4.0	.6
Hospitals	68,090	29,313	39,751	4.7	3.3	4.8
Direct	68,090	28,905	39,186	4.7	3.2	4.7
Intergovernmental	—	409	565	(X)	—	.1
Health	42,242	33,880	19,910	2.9	3.8	2.4
Direct	42,242	22,515	19,727	2.9	2.5	2.4
Intergovernmental	—	11,365	183	(X)	1.3	.0
Social insurance administration	4,009	3,996	13	.3	.4	—
Direct	4,009	3,996	13	.3	.4	—
Intergovernmental	—	—	—	(X)	—	—
Veterans' services (all direct)	243	243	—	—	—	—
Transportation:						
Highways	82,062	60,204	33,352	5.6	6.7	4.0
Direct	82,062	48,773	33,289	5.6	5.5	4.0
Intergovernmental	—	11,431	63	(X)	1.3	—
Air transportation (airports)	10,128	1,413	9,249	.7	.2	1.1
Direct	10,128	883	9,245	.7	.1	1.1
Intergovernmental	—	531	4	(X)	.1	—
Other transportation	3,975	874	3,110	.3	.1	.4
Direct	3,975	866	3,109	.3	.1	.4
Intergovernmental	—	8	1	(X)	—	—
Public safety:						
Police protection	47,619	7,501	40,952	3.3	.8	4.9
Direct	47,619	6,670	40,949	3.3	.7	4.9
Intergovernmental	—	831	2	(X)	.1	—
Fire protection	19,407	—	19,437	1.3	—	2.3
Direct	19,407	—	19,407	1.3	—	2.3
Intergovernmental	—	—	30	(X)	—	—
Correction	39,946	29,043	12,973	2.7	3.2	1.6
Direct	39,946	27,117	12,830	2.7	3.0	1.5
Intergovernmental	—	1,926	143	(X)	.2	—
Protective inspection and regulation	7,669	5,072	2,735	.5	.6	.3
Direct	7,669	4,934	2,735	.5	.6	.3
Intergovernmental	—	137	—	(X)	—	—
Environment and housing:						
Natural resources	16,599	12,913	4,307	1.1	1.4	.5
Direct	16,599	12,314	4,284	1.1	1.4	.5
Intergovernmental	—	598	22	(X)	.1	—
Parks and recreation	20,734	3,900	17,326	1.4	.4	2.1
Direct	20,734	3,426	17,308	1.4	.4	2.1
Intergovernmental	—	474	18	(X)	.1	—
Housing and community development	23,230	3,839	20,831	1.6	.4	2.5
Direct	23,230	2,426	20,804	1.6	.3	2.5
Intergovernmental	—	1,413	27	(X)	.2	—
Sewerage	25,666	2,097	24,694	1.8	.2	3.0
Direct	25,666	1,098	24,568	1.8	.1	2.9
Intergovernmental	—	999	126	(X)	.1	—
Solid waste management	15,883	1,987	14,220	1.1	.2	1.7
Direct	15,883	1,677	14,206	1.1	.2	1.7
Intergovernmental	—	310	13	(X)	—	—
Governmental administration:						
Financial administration	24,400	13,700	10,804	1.7	1.5	1.3
Direct	24,400	13,604	10,796	1.7	1.5	1.3
Intergovernmental	—	96	9	(X)	—	—
Judicial and legal	21,646	9,803	13,101	1.5	1.1	1.6
Direct	21,646	8,567	13,079	1.5	1.0	1.6
Intergovernmental	—	1,236	22	(X)	.1	—
General public buildings (all direct)	7,892	2,066	5,825	.5	.2	.7
Other government administration	12,706	3,089	9,670	.9	.3	1.2
Direct	12,706	3,036	9,670	.9	.3	1.2
Intergovernmental	—	54	1	(X)	—	—
Interest on general debt	62,422	26,311	36,111	4.3	2.9	4.3
General expenditure, n.e.c.:						
General local government support (all intergovernmental)	—	21,871	—	(X)	2.4	—
Other and unallocable	65,602	36,021	42,121	4.5	4.0	5.0
Direct	65,548	25,021	40,527	4.5	2.8	4.8
Intergovernmental	54	11,001	1,594	(X)	1.6	.1
Utilities (all direct)	95,851	7,783	88,068	6.6	.9	10.5
Liquor stores (all direct)	3,236	2,697	539	.2	.3	.1
Insurance trust (all direct)	110,363	94,738	15,625	7.6	10.6	1.9

¹Duplicative intergovernmental transactions are excluded, see text.

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Table 10. Summary of State and Local Government Direct Expenditure by Function, Level, and Type of Government: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Function	Amount (million dollars)							
	Total	State governments	Local governments					
			Total	County	Municipal	Township	Special district	School district
1	2	3	4	5	6	7	8	
Direct expenditure	1,456,885	629,049	827,836	189,376	268,507	25,828	86,627	257,499
Direct general expenditure	1,247,436	523,832	723,604	181,986	209,391	24,307	50,422	257,499
Education services:								
Education	419,053	111,624	307,429	25,688	23,061	6,532	249	251,899
Higher education	106,061	90,421	15,640	2,996	113	—	—	12,530
Elementary and secondary education	294,598	2,810	291,789	22,692	22,948	6,532	249	239,369
Assistance and subsidies	8,738	8,738	—	—	—	—	—	—
Other education	9,656	9,656	—	—	—	—	—	—
Libraries	6,293	299	5,994	1,502	2,706	394	1,392	—
Social services and income maintenance:								
Public welfare	199,973	167,461	32,512	23,555	8,582	232	144	—
Cash assistance payments	24,717	13,120	11,598	8,916	2,625	57	—	—
Categorical assistance programs	21,770	11,852	9,918	7,933	1,978	7	—	—
Other cash assistance programs	2,947	1,268	1,680	984	646	50	—	—
Vendor payments	131,399	128,895	2,504	1,253	1,247	4	—	—
For medical care	129,791	127,949	1,842	959	883	1	—	—
Other vendor payments	1,608	946	662	294	364	4	—	—
Welfare institutions	977	823	153	124	30	—	—	—
Other public welfare	42,880	24,622	18,257	13,262	4,681	171	144	—
Hospitals	68,090	28,905	39,186	18,843	8,126	35	12,182	—
Health	42,242	22,515	19,727	14,126	3,933	234	1,435	—
Social insurance administration	4,009	3,996	13	—	13	—	—	—
Veterans' services	243	243	—	—	—	—	—	—
Transportation:								
Highways	82,062	48,773	33,289	12,481	16,389	3,352	1,067	—
Air transportation (airports)	10,128	883	9,245	2,044	4,086	22	3,093	—
Parking facilities	812	—	812	43	666	16	87	—
Water transport and terminals	2,809	739	2,070	197	880	7	986	—
Transit subsidies	355	127	228	27	201	—	—	—
Public safety:								
Police protection	47,619	6,670	40,949	11,304	27,472	2,174	—	—
Fire protection	19,407	—	19,407	2,419	13,416	1,258	2,314	—
Correction	39,946	27,117	12,830	10,319	2,508	3	—	—
Protective inspection and regulation	7,669	4,934	2,735	628	1,936	171	—	—
Environment and housing:								
Natural resources	16,599	12,314	4,284	1,777	287	76	2,145	—
Parks and recreation	20,734	3,426	17,308	3,851	10,670	770	2,017	—
Housing and community development	23,230	2,426	20,804	2,130	10,293	156	8,225	—
Sewerage	25,666	1,098	24,568	3,457	14,743	1,115	5,254	—
Solid waste management	15,883	1,677	14,206	3,844	8,119	1,239	1,004	—
Governmental administration:								
Financial administration	24,400	13,604	10,796	4,688	5,197	911	—	—
Judicial and legal	21,646	8,567	13,079	9,929	2,942	207	—	—
General public buildings	7,892	2,066	5,825	2,746	2,664	414	—	—
Other government administration	12,706	3,036	9,670	3,931	5,012	726	—	—
Interest on general debt	62,422	26,311	36,111	10,179	13,660	880	5,792	5,600
General expenditure, n.e.c.:								
Miscellaneous commercial activities	339	248	91	—	90	1	—	—
Other and unallocable	65,209	24,773	40,436	12,279	21,738	3,383	3,037	—
Utilities	95,851	7,783	88,068	4,125	46,845	1,304	35,795	—
Water supply	31,136	164	30,973	2,708	18,522	799	8,943	—
Electric power	34,377	2,354	32,022	146	19,582	491	11,803	—
Gas supply	3,902	4	3,897	18	2,888	6	985	—
Transit	26,436	5,260	21,176	1,252	5,852	8	14,064	—
Liquor stores	3,236	2,697	539	257	282	—	—	—
Insurance trust	110,363	94,738	15,625	3,009	11,989	217	410	—

Table 10. Summary of State and Local Government Direct Expenditure by Function, Level, and Type of Government: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Function	Percent distribution							
	Total	State governments	Local governments					School district
			Total	County	Municipal	Township	Special district	
9	10	11	12	13	14	15	16	
Direct expenditure	100.0	43.2	56.8	13.0	18.4	1.8	5.9	17.7
Direct general expenditure	100.0	42.0	58.0	14.6	16.8	1.9	4.0	20.6
Education services:								
Education	100.0	26.6	73.4	6.1	5.5	1.6	.1	60.1
Higher education	100.0	85.3	14.7	2.8	.1	—	—	11.8
Elementary and secondary education	100.0	1.0	99.0	7.7	7.8	2.2	.1	81.3
Assistance and subsidies	100.0	100.0	—	—	—	—	—	—
Other education	100.0	100.0	—	—	—	—	—	—
Libraries	100.0	4.8	95.2	23.9	43.0	6.3	22.1	—
Social services and income maintenance:								
Public welfare	100.0	83.7	16.3	11.8	4.3	.1	.1	—
Cash assistance payments	100.0	53.1	46.9	36.1	10.6	.2	—	—
Categorical assistance programs	100.0	54.4	45.6	36.4	9.1	—	—	—
Other cash assistance programs	100.0	43.0	57.0	33.4	21.9	1.7	—	—
Vendor payments	100.0	98.1	1.9	1.0	.9	—	—	—
For medical care	100.0	98.6	1.4	.7	.7	—	—	—
Other vendor payments	100.0	58.8	41.2	18.3	22.6	.2	—	—
Welfare institutions	100.0	84.2	15.7	12.7	3.1	—	—	—
Other public welfare	100.0	57.4	42.6	30.9	10.9	.4	.3	—
Hospitals	100.0	42.5	57.6	27.7	11.9	.1	17.9	—
Health	100.0	53.3	46.7	33.4	9.3	.6	3.4	—
Social insurance administration	100.0	99.7	.3	—	.3	—	—	—
Veterans' services	100.0	100.0	—	—	—	—	—	—
Transportation:								
Highways	100.0	59.4	40.6	15.2	20.0	4.1	—	—
Air transportation (airports)	100.0	8.7	91.3	20.2	40.3	.2	30.5	—
Parking facilities	100.0	—	100.0	5.3	82.0	2.0	10.7	—
Water transport and terminals	100.0	26.3	73.7	7.0	31.3	.2	35.1	—
Transit subsidies	100.0	35.8	64.2	7.6	56.6	—	—	—
Public safety:								
Police protection	100.0	14.0	86.0	23.7	57.7	4.6	—	—
Fire protection	100.0	—	100.0	12.5	69.1	6.5	11.9	—
Correction	100.0	67.9	32.1	25.8	6.3	—	—	—
Protective inspection and regulation	100.0	64.3	35.7	8.2	25.2	2.2	—	—
Environment and housing:								
Natural resources	100.0	74.2	25.8	10.7	1.7	.5	12.9	—
Parks and recreation	100.0	16.5	83.5	18.6	51.5	3.7	9.7	—
Housing and community development	100.0	10.4	89.6	9.2	44.3	.7	35.4	—
Sewerage	100.0	4.3	95.7	13.5	57.4	4.3	20.5	—
Solid waste management	100.0	10.6	89.4	24.2	51.1	7.8	6.3	—
Governmental administration:								
Financial administration	100.0	55.8	44.2	19.2	21.3	3.7	—	—
Judicial and legal	100.0	39.6	60.4	45.9	13.6	1.0	—	—
General public buildings	100.0	26.2	73.8	34.8	33.8	5.2	—	—
Other government administration	100.0	23.9	76.1	30.9	39.4	5.7	—	—
Interest on general debt	100.0	42.2	57.8	16.3	21.9	1.4	9.3	9.0
General expenditure, n.e.c.								
Miscellaneous commercial activities	100.0	73.2	26.8	—	26.5	.3	—	—
Other and unallocable	100.0	38.0	62.0	18.8	33.3	5.2	4.7	—
Utilities	100.0	8.1	91.9	4.3	48.9	1.4	37.3	—
Water supply	100.0	.5	99.5	8.7	59.5	2.6	28.7	—
Electric power	100.0	6.8	93.1	.4	57.0	1.4	34.3	—
Gas supply	100.0	.1	99.9	.5	74.0	.2	25.2	—
Transit	100.0	19.9	80.1	4.7	22.1	—	53.2	—
Liquor stores	100.0	83.3	16.7	7.9	8.7	—	—	—
Insurance trust	100.0	85.8	14.2	2.7	10.9	.2	.4	—

Table 11. Summary of State and Local Government Expenditure for Capital Outlay by Function, Level, and Type of Government: 1996-97

[Million dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Function	Total	State governments	Local governments					
			Total	County	Municipal	Township	Special districts	School districts
			1	2	3	4	5	6	7	8
All capital outlay	172,987	59,599	113,388	20,312	43,068	3,236	18,672	28,101
Education services:								
Education	44,691	10,915	33,776	2,793	2,284	447	151	28,101
Higher education	11,279	9,787	1,492	307	8	-	-	1,177
Elementary and secondary education	32,824	540	32,284	2,487	2,275	447	151	26,924
Other education	587	587	-	-	-	-	-	-
Libraries	922	39	882	173	464	55	190	-
Social services and income maintenance:								
Public welfare	711	440	270	207	58	3	2	-
Hospitals	3,709	1,428	2,281	1,047	335	-	900	-
Health	1,364	825	539	310	149	11	69	-
Other social service and income maintenance	141	141	-	-	-	-	-	-
Transportation:								
Highways	44,962	32,726	12,235	4,081	6,858	764	532	-
Air transportation (airports)	4,876	446	4,431	974	1,976	11	1,470	-
Parking facilities	162	-	162	2	145	1	14	-
Water transport and terminals	1,376	269	1,107	87	553	1	466	-
Public safety:								
Police protection	2,646	478	2,168	598	1,491	78	-	-
Fire protection	1,603	-	1,603	171	913	125	395	-
Correction	2,874	2,002	872	658	214	-	-	-
Protective inspection and regulation	320	149	171	20	148	2	-	-
Environment and housing:								
Natural resources	3,041	2,058	983	479	112	10	382	-
Parks and recreation	5,692	938	4,753	1,271	2,820	175	487	-
Housing and community development	5,455	225	5,230	311	2,978	23	1,918	-
Sewerage	9,589	474	9,116	1,361	5,374	291	2,090	-
Sanitation other than sewerage	1,778	142	1,636	439	936	143	118	-
Governmental administration:								
Financial administration	971	467	504	209	275	20	-	-
Judicial and legal	1,205	458	747	637	109	1	-	-
General public buildings	3,255	1,151	2,104	853	1,119	133	-	-
Other government administration	787	121	666	265	376	25	-	-
General expenditure, n.e.c.:								
Miscellaneous commercial activities	39	27	12	-	12	-	-	-
Other and unallocable	10,733	1,310	9,423	2,322	5,650	714	736	-
Utilities	20,074	2,361	17,713	1,042	7,716	201	8,754	-
Water supply	8,720	29	8,692	787	4,727	193	2,985	-
Electric power	3,454	95	3,359	23	1,704	7	1,626	-
Gas supply	400	-	400	-	315	-	85	-
Transit	7,499	2,237	5,262	232	970	1	4,058	-
Liquor stores	10	8	3	1	2	-	-	-
Construction capital outlay only	131,736	47,251	84,485	14,306	33,051	2,234	15,803	19,091
Education services:								
Education	30,003	6,630	23,373	1,874	1,913	356	139	19,091
Higher education	6,765	5,872	893	228	2	-	-	663
Elementary and secondary education	22,924	444	22,480	1,646	1,911	356	139	18,428
Other education	314	314	-	-	-	-	-	-
Libraries	610	20	590	111	319	45	114	-
Social services and income maintenance:								
Public welfare	245	92	152	130	20	2	1	-
Hospitals	2,260	921	1,338	596	203	-	539	-
Health	798	543	256	138	86	5	27	-
Other social service and income maintenance	41	41	-	-	-	-	-	-
Transportation:								
Highways	40,095	30,193	9,902	3,062	5,838	519	483	-
Air transportation (airports)	4,227	352	3,875	865	1,659	8	1,343	-
Parking facilities	110	-	110	1	99	1	11	-
Water transport and terminals	1,025	208	817	78	493	1	245	-
Public safety:								
Police protection	934	88	845	173	632	40	-	-
Fire protection	634	-	634	68	381	20	164	-
Correction	2,255	1,527	728	555	173	-	-	-
Protective inspection and regulation	120	25	95	4	90	-	-	-
Environment and housing:								
Natural resources	1,919	1,168	750	369	90	3	288	-
Parks and recreation	4,569	755	3,814	1,029	2,274	120	391	-
Housing and community development	4,744	193	4,551	239	2,528	13	1,770	-
Sewerage	8,424	447	7,977	1,169	4,674	234	1,900	-
Sanitation other than sewerage	1,224	114	1,110	306	593	129	82	-
Governmental administration:								
Financial administration	238	107	131	56	72	3	-	-
Judicial and legal	848	283	566	499	67	-	-	-
General public buildings	2,662	974	1,687	650	943	94	-	-
Other government administration	281	22	258	76	179	3	-	-
General expenditure, n.e.c.:								
Miscellaneous commercial activities	22	12	10	-	10	-	-	-
Other and unallocable	7,364	771	6,593	1,460	3,967	485	681	-
Utilities	16,085	1,765	14,320	797	5,747	154	7,623	-
Water supply	7,362	28	7,334	609	3,821	151	2,753	-
Electric power	2,809	87	2,722	22	1,243	3	1,454	-
Gas supply	334	-	334	-	256	-	78	-
Transit	5,580	1,650	3,930	166	427	-	3,337	-
Liquor stores	2	1	1	1	-	-	-	-

Table 12. Summary of Finances for State and Local Government-Operated Utilities by Type of Utility and Government: 1996-97

[Million dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Expenditure						Long-term debt outstanding at end of fiscal year			Long-term debt issued	Long-term debt retired
	Revenue	Total	Current operation	Capital outlay		Interest on debt	Total	Full faith and credit	Nonguaranteed		
				Total	Construction only						
				1	2							3	4	5	6	7	8	9	10	11
All utilities	74,324	95,851	66,109	20,074	16,085	9,668	177,688	22,532	155,156	19,999	17,401
State governments	4,046	7,783	4,707	2,361	1,765	715	15,973	981	14,992	394	685
Local governments	70,279	88,068	61,402	17,713	14,320	8,953	161,715	21,551	140,164	19,605	16,715
County	2,641	4,125	2,649	1,042	797	433	8,351	2,318	6,034	1,218	662
Municipal	43,336	46,845	35,256	7,716	5,747	3,872	67,538	11,927	55,611	11,133	8,920
Township	1,228	1,304	1,028	201	154	76	1,257	754	503	125	101
Special district.....	23,074	35,795	22,469	8,754	7,623	4,573	84,568	6,552	78,016	7,129	7,032
Water supply	26,897	31,136	18,400	8,720	7,362	4,016	74,787	16,429	58,357	12,787	9,236
State governments	105	164	87	29	28	47	968	600	368	35	54
Local governments	26,792	30,973	18,313	8,692	7,334	3,968	73,818	15,829	57,989	12,753	9,182
County	2,200	2,708	1,511	787	609	411	8,027	2,109	5,918	1,215	647
Municipal	16,595	18,522	11,395	4,727	3,821	2,399	42,372	7,119	35,253	9,566	6,882
Township	703	799	533	193	151	74	1,223	742	481	121	97
Special district.....	7,295	8,943	4,874	2,985	2,753	1,085	22,196	5,859	16,338	1,851	1,555
Electric power	35,912	34,377	26,355	3,454	2,809	4,568	78,984	675	78,309	5,097	6,954
State governments	2,594	2,354	1,822	95	87	438	7,274	—	7,274	352	593
Local governments	33,318	32,022	24,534	3,359	2,722	4,129	71,710	675	71,035	4,744	6,360
County	140	146	117	23	22	7	124	11	113	—	4
Municipal	21,181	19,582	16,695	1,704	1,243	1,183	19,768	546	19,222	1,250	1,742
Township	514	491	482	7	3	2	34	12	22	4	4
Special district.....	11,483	11,803	7,240	1,626	1,454	2,938	51,785	106	51,679	3,490	4,610
Gas supply	4,094	3,902	3,394	400	334	107	2,022	164	1,858	280	132
State governments	8	4	4	—	—	—	1	—	1	—	—
Local governments	4,086	3,897	3,390	400	334	107	2,020	164	1,857	280	132
County	16	18	18	—	—	—	3	—	3	—	—
Municipal	3,017	2,888	2,501	315	256	72	1,286	162	1,124	77	84
Township	7	6	6	—	—	—	—	—	—	—	—
Special district.....	1,046	985	865	85	78	35	731	2	729	203	48
Transit	7,421	26,436	17,959	7,499	5,580	978	21,896	5,265	16,631	1,834	1,079
State governments	1,339	5,260	2,793	2,237	1,650	229	7,730	381	7,349	7	38
Local governments	6,082	21,176	15,165	5,262	3,930	749	14,166	4,884	9,282	1,827	1,041
County	285	1,252	1,004	232	166	16	198	198	—	3	10
Municipal	2,543	5,852	4,664	970	427	217	4,112	4,101	11	240	211
Township	4	8	7	1	—	—	—	—	—	—	—
Special district.....	3,251	14,064	9,490	4,058	3,337	516	9,856	585	9,271	1,585	819

Table 13. Summary of State and Local Government Indebtedness and Debt Transactions by Level and Type of Government: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Function	Total state and local governments	State governments	Total local governments	County governments	Municipal governments	Township governments	Special district governments	School district governments
	1	2	3	4	5	6	7	8
Amount (million dollars)								
Debt outstanding	1,221,501	456,657	764,844	166,653	293,496	15,257	181,778	107,659
Long-term	1,204,943	454,515	750,427	163,387	288,905	13,302	179,575	105,258
Full faith and credit	415,666	119,514	296,152	54,426	107,813	10,594	20,920	102,400
Nonguaranteed	789,277	335,002	454,275	108,961	181,092	2,708	158,656	2,858
Short-term	16,558	2,142	14,417	3,266	4,591	1,955	2,203	2,402
Long-term debt by purpose:								
Education	193,652	63,311	130,341	8,493	11,145	2,155	3,290	105,258
Utilities	177,688	15,973	161,715	8,351	67,538	1,257	84,568	—
Other	833,603	375,231	458,372	146,542	210,223	9,890	91,717	—
Long-term debt issued	151,597	54,431	97,166	20,925	38,477	1,827	16,249	19,687
Long-term debt retired	109,146	41,136	68,010	13,886	29,140	1,366	15,188	8,430
Exhibit:								
Net long-term debt outstanding	795,676	222,650	573,026	94,648	223,253	12,042	142,492	100,591
Offsets to long-term debt	269,806	231,867	37,939	16,375	21,565	—	—	—
Percent distribution by level and type of government								
Debt outstanding	100.0	37.4	62.6	13.6	24.0	1.2	14.9	8.8
Long-term	100.0	37.7	62.3	13.6	24.0	1.1	14.9	8.7
Full faith and credit	100.0	28.8	71.2	13.1	25.9	2.5	5.0	24.6
Nonguaranteed	100.0	42.4	57.6	13.8	22.9	.3	20.1	.4
Short-term	100.0	12.9	87.1	19.7	27.7	11.8	13.3	14.5
Long-term debt by purpose:								
Education	100.0	32.7	67.3	4.4	5.8	1.1	1.7	54.4
Utilities	100.0	9.0	91.0	4.7	38.0	.7	47.6	—
Other	100.0	45.0	55.0	17.6	25.2	1.2	11.0	—
Long-term debt issued	100.0	35.9	64.1	13.8	25.4	1.2	10.7	13.0
Long-term debt retired	100.0	37.7	62.3	12.7	26.7	1.3	13.9	7.7
Exhibit:								
Net long-term debt outstanding	(X)	(X)	(X)	(X)	(X)	(X)	(X)	(X)
Offsets to long-term debt	100.0	85.9	14.1	6.1	8.0	—	—	—

Table 14. Summary of Long-Term State and Local Government Debt Outstanding at End of Fiscal Year by Purpose of Debt and Type of Government: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Function	State and local governments	State governments	Local governments					
			Total	County	Municipal	Township	Special district	School district
			1	2	3	4	5	6	7	8
Amount (million dollars)								
Long-term debt outstanding	1,204,943	454,515	750,427	163,387	288,905	13,302	179,575	105,258
By purpose:								
Education	193,652	63,311	130,341	8,493	11,145	2,155	3,290	105,258
Higher education	54,661	51,571	3,089	172	59	—	—	2,858
Elementary and secondary education	138,991	11,740	127,252	8,321	11,086	2,155	3,290	102,400
Private debt for public purposes	328,755	193,741	135,014	62,487	47,159	1,132	24,236	—
Utilities	177,688	15,973	161,715	8,351	67,538	1,257	84,568	—
Water supply	74,787	968	73,818	8,027	42,372	1,223	22,196	—
Electric power	78,984	7,274	71,710	124	19,768	34	51,785	—
Gas supply	2,022	1	2,020	3	1,286	—	731	—
Transit	21,896	7,730	14,166	198	4,112	—	9,856	—
Other and unallocable	504,847	181,490	323,357	84,055	163,063	8,758	67,481	—
Percent distribution by purpose of debt								
Long-term debt outstanding	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
By purpose:								
Education	16.1	13.9	17.4	5.2	3.9	16.2	1.8	100.0
Higher education	4.5	11.3	.4	.1	—	—	—	2.7
Elementary and secondary education	11.5	2.6	17.0	5.1	3.8	16.2	1.8	97.3
Private debt for public purposes	27.3	42.6	18.0	38.2	16.3	8.5	13.5	—
Utilities	14.7	3.5	21.5	5.1	23.4	9.4	47.1	—
Water supply	6.2	.2	9.8	4.9	14.7	9.2	12.4	—
Electric power	6.6	1.6	9.6	—	6.8	.3	28.8	—
Gas supply .....	.2	—	.3	—	.4	—	.4	—
Transit	1.8	1.7	1.9	.1	1.4	—	5.5	—
Other and unallocable	41.9	39.9	43.1	51.4	56.4	65.8	37.6	—
Percent distribution by type of government								
Long-term debt outstanding	100.0	37.7	62.3	13.6	24.0	1.1	14.9	8.7
By purpose:								
Education	100.0	32.7	67.3	4.4	5.8	1.1	1.7	54.4
Higher education	100.0	94.3	5.7	.3	.1	—	—	5.2
Elementary and secondary education	100.0	8.4	91.6	6.0	8.0	1.6	2.4	73.7
Private debt for public purposes	100.0	58.9	41.1	19.0	14.3	.3	7.4	—
Utilities	100.0	9.0	91.0	4.7	38.0	.7	47.6	—
Water supply	100.0	1.3	98.7	10.7	56.7	1.6	29.7	—
Electric power	100.0	9.2	90.8	.2	25.0	—	65.6	—
Gas supply	100.0	—	99.9	.1	63.6	—	36.2	—
Transit	100.0	35.3	64.7	.9	18.8	—	45.0	—
Other and unallocable	100.0	35.9	64.1	16.6	32.3	1.7	13.4	—

Table 15. Summary of State and Local Government Cash and Security Holdings by Type and Purpose of Holdings and Level and Type of Government: 1996-97

[For meaning of abbreviations and symbols, see introductory text]

Item	Total cash and security holding	Deposits with U.S. Treasury	Other deposits and cash	Securities				
				Total	Federal		State and local governments	Nongovernmental
					Total	Federal agency		
1	2	3	4	5	6	7	8	
Amount (million dollars)								
STATE AND LOCAL GOVERNMENTS								
Total	2,532,582	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Insurance trust funds	1,531,423	41,045	74,174	1,361,302	264,052	(NA)	(NA)	1,097,249
Unemployment compensation	41,118	41,045	73	(NA)	(NA)	(NA)	(NA)	(NA)
Employee retirement	1,435,403	(NA)	74,101	1,361,302	264,052	(NA)	(NA)	1,097,249
Workers' compensation	52,809	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other	2,093	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other than insurance trust funds	1,001,159	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Offsets to debt	409,267	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Bond funds	104,891	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other	487,001	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
STATE GOVERNMENTS								
Total	1,785,291	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Insurance trust funds	1,287,881	40,917	57,399	1,134,664	219,585	(NA)	(NA)	915,079
Unemployment compensation	40,990	40,917	73	(NA)	(NA)	(NA)	(NA)	(NA)
Employee retirement	1,191,989	(NA)	57,325	1,134,664	219,585	(NA)	(NA)	915,079
Workers' compensation	52,809	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other	2,093	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other than insurance trust funds	497,410	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Offsets to debt	231,865	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Bond funds	27,758	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other	237,786	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
LOCAL GOVERNMENTS								
Total	747,291	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Insurance trust funds	243,542	128	16,904	226,638	44,467	(NA)	(NA)	182,171
Unemployment compensation ¹	128	128	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Employee retirement	243,413	(NA)	16,776	226,638	44,467	(NA)	(NA)	182,171
Other than insurance trust funds	503,749	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
By purpose:								
Offsets to debt	177,402	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Bond funds	77,133	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Other	249,215	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
By type of government:								
County	136,048	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Municipal	182,791	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Township	12,342	—	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Special district	92,826	—	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
School district	79,742	—	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Percent distribution by type of holding								
STATE AND LOCAL GOVERNMENTS								
Total	100.0	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Insurance trust funds	100.0	2.7	4.8	88.9	17.2	(NA)	(NA)	71.6
Unemployment compensation	100.0	99.8	.2	(NA)	(NA)	(NA)	(NA)	(NA)
Employee retirement	100.0	—	5.2	94.8	18.4	(NA)	(NA)	76.4
Workers' compensation	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Other	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Other than insurance trust funds	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Offsets to debt	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Bond funds	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Other	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
STATE GOVERNMENTS								
Total	100.0	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Insurance trust funds	100.0	3.2	4.5	88.1	17.1	(NA)	(NA)	71.1
Unemployment compensation	100.0	99.8	.2	(NA)	(NA)	(NA)	(NA)	(NA)
Employee retirement	100.0	—	4.8	95.2	18.4	(NA)	(NA)	76.8
Workers' compensation	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Other	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Other than insurance trust funds	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Offsets to debt	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Bond funds	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Other	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)

Table 15. **Summary of State and Local Government Cash and Security Holdings by Type and Purpose of Holdings and Level and Type of Government: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text]

Item	Total cash and security holding	Deposits with U.S. Treasury	Other deposits and cash	Securities				
				Total	Federal		State and local governments	Nongovernmental
					Total	Federal agency		
	1	2	3	4	5	6	7	8
LOCAL GOVERNMENTS								
Total	100.0	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Insurance trust funds	100.0	.1	6.9	93.1	18.3	(NA)	(NA)	74.8
Unemployment compensation ¹	100.0	100.0	(NA)	(NA)	—	(NA)	(NA)	(NA)
Employee retirement	100.0	—	6.9	93.1	18.3	(NA)	(NA)	74.8
Other than insurance trust funds	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
By purpose:								
Offsets to debt	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Bond funds	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Other	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
By type of government:								
County	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Municipal	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Township	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
Special district	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)
School district	100.0	—	(NA)	(NA)	—	(NA)	(NA)	(NA)

Note: For the latest information and updates to the employee retirement data for state and local governments, please refer to our Web site: www.census.gov/govs/www/retire.html

¹Washington, DC only.

Table 16. Summary of State and Local Government Insurance Trust Finances by Level of Government and Type of Insurance Trust: 1996-97

[For meaning of abbreviations and symbols, see introductory text]

Item	Insurance trust revenues			Insurance trust expenditures
	Total ¹	Contributions	Earnings on investments	
	1	2	3	
Amount (million dollars)				
State and local governments	247,336	80,612	167,482	110,363
Unemployment compensation	34,780	30,913	3,852	27,158
Employee retirement	197,919	37,854	160,064	72,079
Workers' compensation	12,431	9,763	3,432	8,920
Other insurance trust	2,206	2,082	134	2,206
State governments	217,478	76,829	141,410	94,738
Unemployment compensation	34,633	30,777	3,843	27,042
Employee retirement	168,208	34,207	134,001	56,570
Workers' compensation	12,431	9,763	3,432	8,920
Other insurance trust	2,206	2,082	134	2,206
Local governments	29,858	3,783	26,073	15,625
Unemployment compensation ²	147	136	9	117
Employee retirement	29,711	3,647	26,064	15,508
Percent distribution				
State and local governments	100.0	100.0	100.0	100.0
Unemployment compensation	14.1	38.3	2.3	24.6
Employee retirement	80.0	47.0	95.6	65.3
Workers' compensation	5.0	12.1	2.0	8.1
Other insurance trust .....	.9	2.6	—	2.0
State governments	100.0	100.0	99.9	100.0
Unemployment compensation	15.9	40.1	2.7	28.5
Employee retirement	77.3	44.5	94.8	59.7
Workers' compensation	5.7	12.7	2.4	9.4
Other insurance trust	1.0	2.7	—	2.3
Local governments	100.0	100.0	100.0	100.0
Unemployment compensation ² .....	.5	3.6	—	.7
Employee retirement	99.5	96.4	100.0	99.3

Note: For the latest information and updates to the employee retirement data for state and local governments, please refer to our Web site: www.census.gov/govs/www/retire.html

Includes items not show in detail.

²Washington, DC only.

Table 17. **Summary of State and Local Government Employee-Retirement System Finances by Level of Government: 1996-97**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Amount (million dollars)			Percent		
	Total	State-administered systems	Locally administered systems	Total	State-administered systems	Locally administered systems
	1	2	3	4	5	6
Receipts¹	225,521	188,401	37,121	100.0	100.0	100.0
Employee contributions	20,725	17,425	3,301	9.2	9.2	8.9
Government contributions	44,732	36,975	7,756	19.8	19.6	20.9
From state governments	20,540	20,193	347	9.1	10.7	.9
From local governments	24,192	16,783	7,410	10.7	8.9	20.0
Earnings on investments	160,064	134,001	26,064	71.0	71.1	70.2
Payments	72,079	56,570	15,508	100.0	100.0	100.0
Benefits	68,638	53,729	14,908	95.2	95.0	96.1
Withdrawals	3,441	2,841	600	4.8	5.0	3.9
Cash and security holdings at end of fiscal year	1,435,403	1,191,989	243,413	100.0	100.0	100.0
Cash and deposits	74,101	57,325	16,776	5.2	4.8	6.9
Securities	1,361,302	1,134,664	226,638	94.8	95.2	93.1
Federal government	264,052	219,585	44,467	18.4	18.4	18.3
Corporate bonds	218,262	185,259	33,003	15.2	15.5	13.6
Corporate stocks	523,741	424,794	98,947	36.5	35.6	40.6
Mortgages	13,553	12,161	1,392	.9	1.0	.6
Other	341,694	292,865	48,829	23.8	24.6	20.1

¹Exceeds employee retirement system revenue, shown in Table 16 by amount of government contributions to own system.

Table 18. Summary of State and Local Government Revenue by State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total revenue	From Federal government	From own sources							
			Total	General revenue			Other than general revenue			
				Total	Taxes	Charges and miscellaneous	Total	Utility	Liquor store	Insurance trust
United States	1,614,771,342	244,606,988	1,370,164,354	1,044,610,195	728,594,313	316,015,882	325,554,159	74,324,301	3,894,544	247,335,314
Alabama	21,171,584	3,830,775	17,340,809	13,134,763	7,958,162	5,176,601	4,206,046	1,542,049	139,176	2,524,821
Alaska	11,304,564	1,209,919	10,094,645	7,832,826	2,411,597	5,421,229	2,261,819	229,594	88	2,032,137
Arizona	22,290,022	3,414,793	18,875,229	14,277,597	10,424,677	3,852,920	4,597,632	2,227,047	-	2,370,585
Arkansas	11,916,510	2,385,708	9,530,802	7,486,866	5,120,299	2,366,567	2,043,936	467,694	-	1,576,242
California	209,645,735	31,398,763	178,246,972	130,280,957	90,516,873	39,764,084	47,966,015	12,181,911	-	35,784,104
Colorado	22,540,188	2,932,770	19,607,418	15,379,408	10,099,939	5,279,469	4,228,010	1,244,455	-	2,983,555
Connecticut	22,045,152	3,231,624	18,813,528	16,602,978	13,738,730	2,864,248	2,210,550	366,464	-	1,844,086
Delaware	5,132,212	698,675	4,433,537	3,529,731	2,155,704	1,374,027	903,806	138,116	-	765,690
District of Columbia	6,388,858	1,994,459	4,394,399	3,284,555	2,637,408	647,147	1,109,844	380,435	-	729,409
Florida	76,174,148	9,248,463	66,925,685	54,509,045	35,633,024	18,876,021	12,416,640	4,280,498	-	8,136,142
Georgia	40,024,721	6,564,766	33,459,955	26,392,933	18,170,517	8,222,416	7,067,022	2,404,640	-	4,662,382
Hawaii	8,144,623	1,423,902	6,720,721	5,375,877	3,848,690	1,527,187	1,344,844	171,256	-	1,173,588
Idaho	5,965,502	907,129	5,058,373	4,040,267	2,719,000	1,321,267	1,018,106	130,091	48,112	839,903
Illinois	66,654,128	9,674,700	56,979,428	45,394,856	34,237,390	11,157,466	11,584,572	2,509,726	-	9,074,846
Indiana	28,240,641	3,975,251	24,265,390	21,465,138	14,724,298	6,740,840	2,800,252	1,194,880	-	1,605,372
Iowa	14,643,600	2,192,500	12,451,100	10,807,955	7,195,530	3,612,605	1,643,145	491,497	90,005	1,061,643
Kansas	13,098,247	1,947,440	11,150,807	9,690,133	6,762,663	2,927,470	1,460,674	678,733	-	781,941
Kentucky	20,281,268	3,679,065	16,602,203	12,855,674	8,895,688	3,959,986	3,746,529	1,145,092	-	2,601,437
Louisiana	23,394,570	4,589,578	18,804,992	15,570,357	9,630,044	5,940,313	3,234,635	693,160	-	2,541,475
Maine	7,303,112	1,373,420	5,929,692	4,677,327	3,554,711	1,122,616	1,252,365	96,478	69,649	1,086,238
Maryland	30,877,020	4,024,976	26,852,044	19,851,755	14,837,824	5,013,931	7,000,289	451,362	120,453	6,428,474
Massachusetts	38,228,578	6,092,947	32,135,631	26,751,720	20,119,738	6,631,982	5,383,911	1,757,428	-	3,626,483
Michigan	61,749,190	8,660,245	53,088,945	38,339,364	26,616,525	11,722,839	14,749,581	1,274,785	482,833	12,991,963
Minnesota	33,271,712	3,820,721	29,450,991	22,284,891	15,730,821	6,554,070	7,166,100	1,049,417	170,640	5,946,043
Mississippi	13,235,439	2,978,331	10,257,108	8,256,258	5,361,806	2,894,452	2,000,850	493,289	142,333	1,365,228
Missouri	25,823,519	4,106,291	21,717,228	17,445,270	12,595,398	4,849,872	4,271,958	1,063,256	-	3,208,702
Montana	4,770,140	1,033,729	3,736,411	3,017,338	1,931,092	1,086,246	719,073	74,106	32,526	612,441
Nebraska	10,707,656	1,306,815	9,400,841	6,610,352	4,492,416	2,117,936	2,790,489	1,857,653	-	932,836
Nevada	10,105,496	966,375	9,139,121	6,692,541	4,567,339	2,125,202	2,446,580	365,002	-	2,081,578
New Hampshire	5,686,127	891,484	4,794,643	3,963,659	2,751,584	1,212,075	830,984	64,807	239,895	526,282
New Jersey	53,524,622	6,398,466	47,126,156	37,402,749	27,403,361	9,999,388	9,723,407	1,056,308	-	8,667,099
New Mexico	10,338,783	2,139,020	8,199,763	6,708,269	4,244,527	2,463,742	1,491,494	266,440	-	1,225,054
New York	160,058,820	27,544,065	132,514,755	102,387,554	75,468,453	26,919,101	30,127,201	5,846,301	-	24,280,900
North Carolina	39,047,955	6,521,352	32,526,603	26,048,492	17,740,952	8,307,540	6,478,111	2,323,995	296,339	3,857,777
North Dakota	3,789,522	851,476	2,938,046	2,462,238	1,579,118	883,120	475,808	74,693	-	401,115
Ohio	66,018,054	9,636,850	56,381,204	40,232,861	29,065,488	11,167,373	16,148,343	1,690,599	388,562	14,069,182
Oklahoma	16,106,732	2,262,848	13,843,884	10,577,525	7,125,909	3,451,616	3,266,359	861,962	-	2,404,397
Oregon	22,112,711	4,165,219	17,947,492	13,411,483	8,066,469	5,345,014	4,536,009	816,225	190,520	3,529,264
Pennsylvania	72,272,643	11,065,489	61,207,154	44,249,012	31,879,726	12,369,286	16,958,142	1,822,793	732,783	14,402,566
Rhode Island	5,912,057	1,153,850	4,758,207	3,874,929	2,915,945	958,984	883,278	104,977	-	778,301
South Carolina	19,880,543	3,308,768	16,571,775	12,563,863	7,802,480	4,761,383	4,007,912	1,648,791	-	2,359,121
South Dakota	3,495,569	734,371	2,761,198	2,215,325	1,463,604	751,721	545,873	126,567	15,299	404,007
Tennessee	28,683,824	5,303,498	23,380,326	15,853,524	10,626,115	5,227,409	7,526,802	4,573,558	-	2,953,244
Texas	103,919,811	14,841,159	89,078,652	63,814,080	43,561,750	20,252,330	25,264,572	5,806,267	-	19,458,305
Utah	11,859,981	1,818,348	10,041,633	7,092,652	4,677,396	2,415,256	2,948,981	1,128,327	95,937	1,724,717
Vermont	3,379,648	681,927	2,697,721	2,243,086	1,617,650	625,436	454,635	127,876	27,466	299,293
Virginia	36,657,548	3,872,648	32,784,900	24,697,747	16,828,227	7,869,520	8,087,153	1,058,741	257,863	6,770,549
Washington	40,032,443	4,565,138	35,467,305	23,613,896	16,369,783	7,244,113	11,853,409	3,009,532	271,001	8,572,876
West Virginia	9,563,140	2,145,195	7,417,945	5,843,825	3,852,130	1,991,695	1,574,120	127,619	-	1,399,924
Wisconsin	33,573,416	4,172,977	29,400,439	21,207,549	15,625,389	5,582,160	8,192,890	744,525	216	7,448,149
Wyoming	3,729,258	868,710	2,860,548	2,307,145	1,240,534	1,066,611	553,403	83,284	36,271	433,848

Table 20. Percent Distribution of Sources of State and Local Government General Revenue by State: 1996-97

[For meaning of abbreviations and symbols, see introductory text]

Geographic area	General revenue from own sources											
	Total	From Federal government	Taxes					Charges and miscellaneous				
			Total	Total ¹	Property	Sales and gross receipts	Income	Total	Current charges	Interest earnings	Special assessments	Other
United States . . .	100.0	19.0	81.0	56.5	17.0	20.3	15.0	24.5	14.8	4.8	.3	4.7
Alabama	100.0	22.6	77.4	46.9	6.1	23.8	11.7	30.5	22.6	4.3	.1	3.5
Alaska	100.0	13.4	86.6	26.7	7.6	2.6	3.7	60.0	8.2	26.5	—	25.1
Arizona	100.0	19.3	80.7	58.9	16.9	26.8	12.8	21.8	11.9	4.3	.4	5.1
Arkansas	100.0	24.2	75.8	51.9	8.3	25.7	15.0	24.0	16.1	4.2	.1	3.6
California	100.0	19.4	80.6	56.0	14.4	19.8	18.0	24.6	15.4	4.5	.6	4.2
Colorado	100.0	16.0	84.0	55.2	16.2	20.9	15.2	28.8	18.2	5.4	.5	4.7
Connecticut	100.0	16.3	83.7	69.3	24.7	23.1	17.9	14.4	7.6	3.2	.1	3.4
Delaware	100.0	16.5	83.5	51.0	8.1	6.1	20.6	32.5	16.7	7.0	—	8.8
District of Columbia	100.0	37.8	62.2	50.0	13.3	16.4	17.6	12.3	5.1	1.8	—	5.4
Florida	100.0	14.5	85.5	55.9	19.3	29.2	1.9	29.6	17.9	5.3	1.2	5.2
Georgia	100.0	19.9	80.1	55.1	15.0	21.3	16.6	24.9	16.4	3.8	.1	4.7
Hawaii	100.0	20.9	79.1	56.6	8.9	29.7	15.4	22.5	15.1	4.1	.3	3.0
Idaho	100.0	18.3	81.7	55.0	14.4	18.9	17.2	26.7	17.4	5.4	.2	3.7
Illinois	100.0	17.6	82.4	62.2	23.5	20.5	14.7	20.3	10.8	5.1	.1	4.2
Indiana	100.0	15.6	84.4	57.9	20.0	16.5	20.0	26.5	17.1	4.2	.1	5.1
Iowa	100.0	16.9	83.1	55.3	17.8	18.1	15.1	27.8	19.2	3.6	.1	4.8
Kansas	100.0	16.7	83.3	58.1	18.0	21.0	15.5	25.2	15.8	5.1	.7	3.6
Kentucky	100.0	22.3	77.7	53.8	9.2	20.3	18.6	23.9	12.6	7.7	.1	3.6
Louisiana	100.0	22.8	77.2	47.8	7.1	25.6	9.6	29.5	17.4	5.8	—	6.2
Maine	100.0	22.7	77.3	58.7	25.1	16.1	14.4	18.6	9.6	3.8	—	5.1
Maryland	100.0	16.9	83.1	62.1	16.1	16.5	25.4	21.0	12.1	3.8	.5	4.7
Massachusetts	100.0	18.6	81.4	61.3	20.1	13.1	25.6	20.2	10.2	4.4	.2	5.5
Michigan	100.0	18.4	81.6	56.6	16.4	19.0	18.4	24.9	15.6	4.0	.2	5.2
Minnesota	100.0	14.6	85.4	60.3	16.4	18.8	21.0	25.1	14.2	5.7	.9	4.3
Mississippi	100.0	26.5	73.5	47.7	11.2	24.3	9.1	25.8	19.7	3.3	—	2.7
Missouri	100.0	19.1	80.9	58.4	13.0	24.1	17.2	22.5	14.1	5.0	.1	3.4
Montana	100.0	25.5	74.5	47.7	20.4	6.8	12.1	26.8	14.5	7.8	.8	3.7
Nebraska	100.0	16.5	83.5	56.7	20.1	18.8	13.6	26.8	18.0	4.5	.4	3.9
Nevada	100.0	12.6	87.4	59.6	13.0	38.7	—	27.7	18.6	5.5	.9	2.7
New Hampshire	100.0	18.4	81.6	56.7	37.4	9.4	5.4	25.0	12.6	8.5	—	3.8
New Jersey	100.0	14.6	85.4	62.6	29.2	16.5	14.0	22.8	12.6	4.0	—	6.2
New Mexico	100.0	24.2	75.8	48.0	5.9	24.5	10.4	27.8	13.0	8.0	.2	6.8
New York	100.0	21.2	78.8	58.1	18.6	15.5	21.5	20.7	12.1	3.8	.1	4.6
North Carolina	100.0	20.0	80.0	54.5	11.7	19.5	19.8	25.5	18.7	4.6	—	2.2
North Dakota	100.0	25.7	74.3	47.7	14.0	19.6	7.2	26.7	17.3	4.5	1.0	3.8
Ohio	100.0	19.3	80.7	58.3	16.8	18.3	19.5	22.4	13.8	3.8	.2	4.6
Oklahoma	100.0	17.6	82.4	55.5	8.5	22.4	14.9	26.9	19.1	4.6	—	3.1
Oregon	100.0	23.7	76.3	45.9	14.4	4.7	20.8	30.4	16.6	5.7	.6	7.5
Pennsylvania	100.0	20.0	80.0	57.6	16.3	17.2	16.9	22.4	13.2	4.8	.1	4.2
Rhode Island	100.0	22.9	77.1	58.0	24.3	16.9	14.5	19.1	8.7	6.5	—	3.9
South Carolina	100.0	20.8	79.2	49.2	13.2	18.2	13.7	30.0	23.0	4.2	.1	2.7
South Dakota	100.0	24.9	75.1	49.6	18.1	25.2	1.3	25.5	12.9	7.1	.2	5.4
Tennessee	100.0	25.1	74.9	50.2	11.0	30.8	2.9	24.7	18.7	3.2	—	2.8
Texas	100.0	18.9	81.1	55.4	20.8	27.7	—	25.7	14.7	5.4	.1	5.6
Utah	100.0	20.4	79.6	52.5	12.3	21.8	16.1	27.1	17.2	5.2	.1	4.7
Vermont	100.0	23.3	76.7	55.3	24.7	14.1	12.6	21.4	13.3	4.6	.1	3.4
Virginia	100.0	13.6	86.4	58.9	18.4	17.8	18.0	27.5	16.9	4.9	—	5.8
Washington	100.0	16.2	83.8	58.1	18.5	34.5	—	25.7	17.6	3.9	—	3.9
West Virginia	100.0	26.9	73.1	48.2	9.6	19.5	13.0	24.9	14.7	5.2	—	4.9
Wisconsin	100.0	16.4	83.6	61.6	20.6	17.4	20.4	22.0	14.1	4.3	.4	3.2
Wyoming	100.0	27.4	72.6	39.1	14.6	14.4	—	33.6	14.5	15.6	.3	3.3

¹Includes amounts for categories not shown separately.

Table 21. Per Capita General Revenue of State and Local Governments by Source and State: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General revenue from own sources											
	Total	From Federal government	Taxes					Charges and miscellaneous				
			Total	Total ¹	Property	Sales and gross receipts	Income	Total	Current charges	Interest earnings	Special assessments	Other
United States . . .	4,815.11	913.59	3,901.53	2,721.23	817.30	977.55	720.43	1,180.29	711.66	230.09	13.09	225.45
Alabama	3,925.39	886.34	3,039.05	1,841.31	239.56	934.13	459.58	1,197.73	886.92	169.48	3.19	138.15
Alaska	14,824.17	1,983.47	12,840.70	3,953.44	1,128.33	386.84	543.18	8,887.26	1,220.99	3,932.70	5.60	3,727.98
Arizona	3,885.88	750.01	3,135.87	2,289.63	655.42	1,042.54	498.42	846.24	463.22	168.89	15.74	198.39
Arkansas	3,913.03	945.58	2,967.45	2,029.45	323.38	1,003.79	585.25	938.00	628.07	166.13	3.10	140.70
California	5,023.92	975.66	4,048.26	2,812.66	720.93	994.02	903.50	1,235.60	771.89	226.34	28.75	208.63
Colorado	4,705.08	753.54	3,951.54	2,595.05	762.23	985.29	715.47	1,356.49	858.43	255.06	22.62	220.38
Connecticut	6,071.20	989.17	5,082.03	3,205.30	1,500.54	1,402.54	1,085.94	1,281.20	462.83	196.97	7.61	209.31
Delaware	5,752.93	950.58	4,802.36	2,932.93	464.95	349.04	1,183.61	1,869.42	959.54	404.29	1.13	504.67
District of Columbia	9,960.40	3,763.13	6,197.27	4,976.24	1,319.86	1,635.28	1,756.64	1,221.03	504.91	175.45	.07	540.60
Florida	4,344.04	630.13	3,713.91	2,427.81	840.10	1,267.15	83.99	1,286.10	779.23	229.10	51.40	226.36
Georgia	4,400.23	876.47	3,523.76	2,425.97	660.41	937.16	729.98	1,097.79	720.48	166.07	2.33	208.90
Hawaii	4,704.51	1,194.55	4,509.96	3,228.77	509.45	1,692.12	875.96	1,281.20	861.25	232.95	14.66	172.35
Idaho	4,092.14	750.31	3,341.83	2,248.97	588.38	774.18	703.01	1,092.86	712.88	219.09	7.43	153.45
Illinois	4,593.34	806.96	3,786.38	2,855.73	1,077.26	940.59	676.79	930.64	497.02	236.35	5.10	192.17
Indiana	4,337.66	677.79	3,659.87	2,510.54	868.20	713.64	865.46	1,149.33	740.69	184.34	3.54	220.76
Iowa	4,555.17	768.22	3,786.95	2,521.15	812.64	824.90	689.05	1,265.80	873.78	165.26	6.21	220.56
Kansas	4,474.27	748.73	3,725.54	2,600.02	803.22	937.50	693.54	1,125.52	706.61	226.84	29.89	162.19
Kentucky	4,228.83	940.94	3,287.90	2,275.11	390.77	857.34	785.82	1,012.78	532.66	324.42	4.54	151.16
Louisiana	4,630.21	1,054.11	3,576.10	2,211.77	329.62	1,183.28	445.67	1,364.33	806.92	270.52	.76	286.14
Maine	4,871.78	1,105.81	3,765.96	2,862.09	1,225.13	783.54	700.21	903.88	468.15	186.02	1.18	248.53
Maryland	4,686.31	789.99	3,896.32	2,912.23	754.54	774.29	1,191.01	984.09	566.97	176.79	22.26	218.07
Massachusetts	5,372.04	996.56	4,375.49	3,290.77	1,081.54	701.29	1,373.11	1,084.72	547.71	236.20	6.99	293.82
Michigan	4,805.69	885.51	3,920.18	2,721.53	788.77	912.52	882.57	1,198.65	747.39	190.94	9.05	251.27
Minnesota	5,569.79	815.17	4,754.62	3,356.27	912.83	1,046.04	1,168.81	1,398.35	791.06	316.92	49.59	240.78
Mississippi	4,112.22	1,090.17	3,022.06	1,962.59	460.16	998.24	372.24	1,059.46	809.04	137.47	1.76	111.20
Missouri	3,985.13	759.30	3,225.83	2,329.03	518.62	960.97	687.25	896.80	559.92	200.21	2.99	133.68
Montana	4,608.72	1,176.03	3,432.69	2,196.92	938.66	314.91	555.49	1,235.77	667.71	361.70	37.18	169.19
Nebraska	4,778.01	788.66	3,989.35	2,711.17	962.10	898.84	648.55	1,278.18	858.71	214.94	18.35	186.18
Nevada	4,561.59	575.57	3,986.03	2,720.27	594.47	1,763.50	—	1,265.75	846.40	251.68	42.44	125.24
New Hampshire	4,142.61	760.65	3,381.96	2,347.77	1,548.79	391.41	222.76	1,034.19	522.39	353.06	2.06	156.68
New Jersey	5,435.74	794.05	4,641.69	3,400.76	1,585.79	895.64	759.12	1,240.93	682.31	218.19	1.20	339.22
New Mexico	5,131.84	1,240.73	3,891.11	2,462.02	304.41	1,256.14	534.32	1,429.08	665.52	408.70	8.09	346.78
New York	7,160.34	1,517.91	5,642.43	4,158.96	1,329.31	1,106.47	1,541.29	1,483.47	869.17	275.38	6.09	332.83
North Carolina	4,382.97	877.59	3,505.38	2,387.42	512.25	854.10	866.69	1,117.96	817.85	199.61	2.02	98.47
North Dakota	5,169.60	1,328.36	3,841.24	2,463.52	725.30	1,015.24	372.16	1,377.72	895.89	231.56	51.51	198.76
Ohio	4,455.44	860.97	3,594.47	2,596.76	746.64	813.44	866.68	997.71	614.86	170.98	8.03	203.83
Oklahoma	3,865.25	681.17	3,184.08	2,145.07	329.75	866.18	577.60	1,039.02	739.15	176.95	1.35	121.57
Oregon	5,419.89	1,284.37	4,135.52	2,487.35	781.12	256.30	1,127.59	1,648.17	899.42	308.63	34.81	405.32
Pennsylvania	4,605.32	921.28	3,684.04	2,654.21	750.10	792.29	780.01	1,029.83	609.90	219.96	6.69	193.28
Rhode Island	5,095.01	1,169.05	3,925.97	2,954.35	1,237.30	863.35	738.50	971.61	441.50	329.67	1.09	199.36
South Carolina	4,190.24	873.49	3,316.75	2,059.79	553.14	761.06	573.48	1,256.96	964.80	176.27	4.20	111.70
South Dakota	3,996.88	995.08	3,001.80	1,983.20	722.16	1,007.70	50.11	1,018.59	513.91	282.36	7.38	214.95
Tennessee	3,938.39	987.25	2,951.14	1,978.06	434.37	1,212.20	113.19	973.08	736.57	125.52	.82	110.16
Texas	4,057.32	765.56	3,291.76	2,247.07	843.33	1,124.23	.03	1,044.69	595.25	220.70	2.33	226.41
Utah	4,315.25	880.56	3,434.70	2,265.08	531.67	941.28	694.01	1,169.62	740.54	223.72	2.21	203.14
Vermont	4,966.07	1,157.77	3,808.30	2,746.43	1,226.11	698.16	625.66	1,061.86	659.33	230.19	3.42	168.93
Virginia	4,240.82	574.83	3,665.99	2,497.88	779.14	756.82	765.22	1,168.10	715.44	207.67	.96	244.05
Washington	5,019.42	813.17	4,206.25	2,915.89	927.90	1,732.46	—	1,290.37	883.49	197.80	12.51	196.58
West Virginia	4,401.66	1,181.93	3,219.74	2,122.39	422.53	859.41	571.58	1,097.35	648.19	230.33	1.43	217.40
Wisconsin	4,879.93	802.34	4,077.59	3,004.30	1,003.76	847.83	995.42	1,073.29	689.49	210.61	19.28	153.91
Wyoming	6,616.36	1,809.81	4,806.55	2,584.45	966.51	952.92	—	2,222.11	957.37	1,032.43	16.81	215.50

¹Includes amounts for categories not shown separately.

Table 22. Origin and Allocation of State and Local Government General Revenue by Level of Government and State: 1996-97

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Originating level of government (before transfers among governments)						
	Total general revenue	Amount			Percent		
		Revenue from the Federal government	State government own source revenue	Local government own source revenue	Revenue from the Federal government	State government own source revenue	Local government own source revenue
		1	2	3	4	5	6	7
United States	1,289,217,183	244,606,988	584,582,724	460,027,471	19.0	45.3	35.7
Alabama	16,965,538	3,830,775	7,933,470	5,201,293	22.6	46.8	30.7
Alaska	9,042,745	1,209,919	6,382,698	1,450,128	13.4	70.6	16.0
Arizona	17,692,390	3,414,793	8,027,570	6,250,027	19.3	45.4	35.3
Arkansas	9,872,574	2,385,708	5,025,549	2,461,317	24.2	50.9	24.9
California	161,679,720	31,398,763	73,584,118	56,696,839	19.4	45.5	35.1
Colorado	18,312,178	2,932,770	7,348,966	8,030,442	16.0	40.1	43.9
Connecticut	19,834,602	3,231,624	10,698,468	5,904,510	16.3	53.9	29.8
Delaware	4,228,406	698,675	2,797,353	732,378	16.5	66.2	17.3
District of Columbia	5,279,014	1,994,459	(X)	3,284,555	37.8	(X)	62.2
Florida	63,757,508	9,248,463	25,889,099	28,619,946	14.5	40.6	44.9
Georgia	32,957,699	6,564,766	13,706,855	12,686,078	19.9	41.6	38.5
Hawaii	6,799,779	1,423,902	4,224,267	1,151,610	20.9	62.1	16.9
Idaho	4,947,396	907,129	2,552,376	1,487,891	18.3	51.6	30.1
Illinois	55,069,556	9,674,700	23,329,172	22,065,684	17.6	42.4	40.1
Indiana	25,440,389	3,975,251	12,230,391	9,234,747	15.6	48.1	36.3
Iowa	13,000,455	2,192,500	6,352,332	4,455,623	16.9	48.9	34.3
Kansas	11,637,573	1,947,440	5,424,683	4,265,450	16.7	46.6	36.7
Kentucky	16,534,739	3,679,065	8,967,186	3,888,488	22.3	54.2	23.5
Louisiana	20,159,935	4,589,578	9,278,514	6,291,843	22.8	46.0	31.2
Maine	6,050,747	1,373,420	2,760,047	1,917,280	22.7	45.6	31.7
Maryland	23,876,731	4,024,976	11,415,322	8,436,433	16.9	47.8	35.3
Massachusetts	32,844,667	6,092,947	18,002,106	8,749,614	18.6	54.8	26.6
Michigan	46,999,609	8,660,245	25,590,355	12,749,009	18.4	54.4	27.1
Minnesota	26,105,612	3,820,721	13,581,728	8,703,163	14.6	52.0	33.3
Mississippi	11,234,589	2,978,331	4,990,817	3,265,441	26.5	44.4	29.1
Missouri	21,551,561	4,106,291	10,053,968	7,391,302	19.1	46.7	34.3
Montana	4,051,067	1,033,729	1,919,703	1,097,635	25.5	47.4	27.1
Nebraska	7,917,167	1,306,815	3,575,969	3,034,383	16.5	45.2	38.3
Nevada	7,658,916	966,375	3,567,198	3,125,343	12.6	46.6	40.8
New Hampshire	4,855,143	891,484	1,807,357	2,156,302	18.4	37.2	44.4
New Jersey	43,801,215	6,398,466	20,581,767	16,820,982	14.6	47.0	38.4
New Mexico	8,847,289	2,139,020	5,031,199	1,677,070	24.2	56.9	19.0
New York	129,931,619	27,544,065	44,912,145	57,475,409	21.2	34.6	44.2
North Carolina	32,569,844	6,521,352	15,377,680	10,670,812	20.0	47.2	32.8
North Dakota	3,313,714	851,476	1,614,984	847,254	25.7	48.7	25.6
Ohio	49,869,711	9,636,850	21,799,302	18,433,559	19.3	43.7	37.0
Oklahoma	12,840,373	2,262,848	6,534,171	4,043,354	17.6	50.9	31.5
Oregon	17,576,702	4,165,219	7,767,864	5,643,619	23.7	44.2	32.1
Pennsylvania	55,314,501	11,065,489	25,792,174	18,456,838	20.0	46.6	33.4
Rhode Island	5,028,779	1,153,850	2,429,700	1,445,229	22.9	48.3	28.7
South Carolina	15,872,631	3,308,768	7,588,541	4,975,322	20.8	47.8	31.3
South Dakota	2,949,696	734,371	1,247,199	968,126	24.9	42.3	32.8
Tennessee	21,157,022	5,303,498	8,300,812	7,552,712	25.1	39.2	35.7
Texas	78,655,239	14,841,159	31,745,764	32,068,316	18.9	40.4	40.8
Utah	8,911,000	1,818,348	4,445,007	2,647,645	20.4	49.9	29.7
Vermont	2,925,013	681,927	1,383,350	859,736	23.3	47.3	29.4
Virginia	28,570,395	3,872,648	14,544,813	10,152,934	13.6	50.9	35.5
Washington	28,179,034	4,565,138	14,100,638	9,513,258	16.2	50.0	33.8
West Virginia	7,989,020	2,145,195	4,018,419	1,825,406	26.9	50.3	22.8
Wisconsin	25,380,526	4,172,977	13,012,375	8,195,174	16.4	51.3	32.3
Wyoming	3,175,855	868,710	1,337,183	969,962	27.4	42.1	30.5

Table 22. Origin and Allocation of State and Local Government General Revenue by Level of Government and State: 1996-97—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Intergovernmental transfer of revenues				Final recipient level of government (after intergovernmental transfers)			
	State government intergovernmental revenue from—		Local government intergovernmental revenue from—		Amount		Percent	
	Federal government	Local governments	Federal government	State governments	State governments	Local governments	State governments	Local governments
	8	9	10	11	12	13	14	15
United States	215,839,363	15,020,017	28,767,625	258,235,194	557,206,910	732,010,273	43.2	56.8
Alabama	3,503,489	50,052	327,286	3,389,797	8,097,214	8,868,324	47.7	52.3
Alaska	1,037,324	4,901	172,595	841,882	6,583,041	2,459,704	72.8	27.2
Arizona	2,935,503	301,911	479,290	4,512,018	6,752,966	10,939,424	38.2	61.8
Arkansas	2,253,121	11,361	132,587	1,830,131	5,459,900	4,412,674	55.3	44.7
California	27,718,760	2,626,349	3,680,003	49,337,770	54,591,457	107,088,263	33.8	66.2
Colorado	2,577,625	18,314	355,145	3,048,664	6,896,241	11,415,937	37.7	62.3
Connecticut	2,938,089	5,537	293,535	2,327,956	11,314,138	8,520,464	57.0	43.0
Delaware	650,430	21,699	48,245	653,644	2,815,838	1,412,568	66.6	33.4
District of Columbia	—	—	1,994,459	—	—	5,279,014	—	100.0
Florida	7,947,478	349,717	1,300,985	11,275,571	22,910,723	40,846,785	35.9	64.1
Georgia	5,948,627	58,439	616,139	6,019,171	13,694,750	19,262,949	41.6	58.4
Hawaii	1,300,079	2,611	123,823	173,762	5,353,195	1,446,584	78.7	21.3
Idaho	839,338	10,137	67,791	1,075,311	2,326,540	2,620,856	47.0	53.0
Illinois	7,912,414	801,188	1,762,286	9,339,720	22,703,054	32,366,502	41.2	58.8
Indiana	3,700,317	158,859	274,934	4,783,935	11,305,632	14,134,757	44.4	55.6
Iowa	1,919,522	88,446	272,978	2,562,824	5,797,476	7,202,979	44.6	55.4
Kansas	1,808,477	31,336	138,963	2,192,694	5,071,802	6,565,771	43.6	56.4
Kentucky	3,453,819	10,131	225,246	2,658,962	9,772,174	6,762,565	59.1	40.9
Louisiana	4,287,358	41,726	302,220	3,056,223	10,551,375	9,608,560	52.3	47.7
Maine	1,293,290	5,780	80,130	745,902	3,313,215	2,737,532	54.8	45.2
Maryland	3,303,543	107,839	721,433	3,474,149	11,352,555	12,524,176	47.5	52.5
Massachusetts	5,312,022	496,850	780,925	5,819,905	17,991,073	14,853,594	54.8	45.2
Michigan	7,780,140	486,940	880,105	13,215,395	20,642,040	26,357,569	43.9	56.1
Minnesota	3,449,026	176,701	371,695	5,935,977	11,271,478	14,834,134	43.2	56.8
Mississippi	2,787,879	116,325	190,452	2,284,679	5,610,342	5,624,247	49.9	50.1
Missouri	3,696,605	23,214	409,686	3,590,405	10,183,382	11,368,179	47.3	52.7
Montana	942,088	17,109	91,641	632,393	2,246,507	1,804,560	55.5	44.5
Nebraska	1,141,336	23,024	165,479	1,050,350	3,689,979	4,227,188	46.6	53.4
Nevada	780,154	49,376	186,221	1,857,969	2,538,759	5,120,157	33.1	66.9
New Hampshire	839,669	148,524	51,815	331,313	2,464,237	2,390,906	50.8	49.2
New Jersey	5,989,056	373,860	409,410	7,516,541	19,428,142	24,373,073	44.4	55.6
New Mexico	1,926,207	46,873	212,813	1,960,491	5,043,788	3,803,501	57.0	43.0
New York	24,277,716	6,192,652	3,266,349	26,002,147	49,380,366	80,551,253	38.0	62.0
North Carolina	5,869,356	448,650	651,996	6,977,436	14,718,250	17,851,594	45.2	54.8
North Dakota	775,584	36,421	75,892	439,869	1,987,120	1,326,594	60.0	40.0
Ohio	8,707,719	285,131	929,131	9,659,607	21,132,545	28,737,166	42.4	57.6
Oklahoma	2,094,825	74,930	168,023	2,414,038	6,289,888	6,550,485	49.0	51.0
Oregon	3,420,114	97,832	745,105	3,139,519	8,146,291	9,430,411	46.3	53.7
Pennsylvania	9,343,925	76,361	1,721,564	10,197,476	25,014,984	30,299,517	45.2	54.8
Rhode Island	1,051,064	57,551	102,786	582,833	2,955,482	2,073,297	58.8	41.2
South Carolina	3,041,328	120,195	267,440	2,664,553	8,085,511	7,787,120	50.9	49.1
South Dakota	665,467	7,753	68,904	381,931	1,538,488	1,411,208	52.2	47.8
Tennessee	5,003,101	61,915	300,397	3,433,386	9,932,442	11,224,580	46.9	53.1
Texas	13,281,155	519,267	1,560,004	12,959,483	32,586,703	46,068,536	41.4	58.6
Utah	1,576,579	15,732	241,769	1,664,726	4,372,592	4,538,408	49.1	50.9
Vermont	663,542	3,400	18,385	279,781	1,770,511	1,154,502	60.5	39.5
Virginia	3,392,753	151,932	479,895	4,782,870	13,306,628	15,263,767	46.6	53.4
Washington	4,051,773	60,527	513,365	6,112,033	12,100,905	16,078,129	42.9	57.1
West Virginia	2,032,610	7,423	112,585	1,441,788	4,616,664	3,372,356	57.8	42.2
Wisconsin	3,785,211	118,640	387,766	6,992,507	9,923,719	15,456,807	39.1	60.9
Wyoming	832,756	18,576	35,954	613,707	1,574,808	1,601,047	49.6	50.4

Note: This table shows the source of state and local government general revenue before and after funds have been transferred among the levels of government. Appendix D provides a guide for tracing these funds, minor amounts for the Federal government have been excluded.

Table 23. Tax Revenue of State and Local Governments by Level of Government and State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total			Property			Nonproperty		
	Total	State	Local	Total	State	Local	Total ¹	State	Local
	1	2	3	4	5	6	7	8	9
United States	728,594,313	444,196,660	284,397,653	218,827,320	10,302,904	208,524,416	509,766,993	433,893,756	75,873,237
Alabama	7,958,162	5,484,161	2,474,001	1,035,388	131,229	904,159	6,922,774	5,352,932	1,569,842
Alaska	2,411,597	1,619,110	792,487	688,280	53,567	634,713	1,723,317	1,565,543	157,774
Arizona	10,424,677	6,599,712	3,824,965	2,984,146	256,879	2,727,267	7,440,531	6,342,833	1,097,698
Arkansas	5,120,299	3,776,600	1,343,699	815,892	8,355	807,537	4,304,407	3,768,245	536,162
California	90,516,873	61,666,886	28,849,987	23,201,040	3,611,595	19,589,445	67,315,833	58,055,291	9,260,542
Colorado	10,099,939	5,290,131	4,809,808	2,966,595	—	2,966,595	7,133,344	5,290,131	1,843,213
Connecticut	13,738,730	8,773,258	4,965,472	4,902,264	12	4,902,252	8,836,466	8,773,246	63,220
Delaware	2,155,704	1,743,234	412,470	341,740	—	341,740	1,813,964	1,743,234	70,730
District of Columbia	2,637,408	—	2,637,408	699,524	—	699,524	1,937,884	—	1,937,884
Florida	35,633,024	20,985,579	14,647,445	12,330,138	787,614	11,542,524	23,302,886	20,197,965	3,104,921
Georgia	18,170,517	10,897,538	7,272,979	4,946,474	38,155	4,908,319	13,224,043	10,859,383	2,364,660
Hawaii	3,848,690	3,087,946	760,744	607,265	—	607,265	3,241,425	3,087,946	153,479
Idaho	2,719,000	1,960,515	758,485	711,346	—	711,346	2,007,654	1,960,515	47,139
Illinois	34,237,390	18,519,177	15,718,213	12,915,218	204,263	12,710,955	21,322,172	18,314,914	3,007,258
Indiana	14,724,298	9,100,842	5,623,456	5,091,983	4,203	5,087,780	9,632,315	9,096,639	535,676
Iowa	7,195,350	4,686,244	2,509,106	2,319,279	—	2,319,279	4,876,071	4,686,244	189,827
Kansas	6,762,663	4,232,864	2,529,799	2,089,168	43,804	2,045,364	4,673,495	4,189,060	484,435
Kentucky	8,895,688	6,818,992	2,076,696	1,527,908	414,857	1,113,051	7,367,780	6,404,135	963,645
Louisiana	9,630,044	5,869,636	3,760,408	1,435,164	25,324	1,409,840	8,194,880	5,844,312	2,350,568
Maine	3,554,711	2,019,491	1,535,220	1,521,612	42,216	1,479,396	2,033,099	1,977,275	55,824
Maryland	14,837,824	8,631,278	6,206,546	3,844,385	236,099	3,608,286	10,993,439	8,395,179	2,598,260
Massachusetts	20,119,738	13,305,471	6,814,267	6,612,515	128	6,612,387	13,507,223	13,305,343	201,880
Michigan	26,616,525	19,855,941	6,760,584	7,714,206	1,688,279	6,025,927	18,902,319	18,167,662	734,657
Minnesota	15,730,821	11,223,269	4,507,552	4,278,432	9,748	4,268,684	11,452,389	11,213,521	238,868
Mississippi	5,361,806	4,016,549	1,345,257	1,257,163	22,816	1,234,347	4,104,643	3,993,733	110,910
Missouri	12,595,398	7,815,966	4,779,432	2,804,713	15,532	2,789,181	9,790,685	7,800,434	1,990,251
Montana	1,931,092	1,308,855	622,237	825,083	234,906	590,177	1,106,009	1,073,949	32,060
Nebraska	4,492,416	2,548,174	1,944,242	1,594,202	4,923	1,589,279	2,898,214	2,543,251	354,963
Nevada	4,567,339	3,044,548	1,522,791	998,112	61,293	936,819	3,569,227	2,983,255	585,972
New Hampshire	2,751,584	914,847	1,836,737	1,815,186	588	1,814,598	936,398	914,259	22,139
New Jersey	27,403,361	14,414,778	12,988,583	12,778,298	2,540	12,775,758	14,625,063	14,412,238	212,825
New Mexico	4,244,527	3,363,571	880,956	524,806	39,600	485,206	3,719,721	3,323,971	395,750
New York	75,468,453	34,864,623	40,603,830	24,121,718	—	24,121,718	51,346,735	34,864,623	16,482,112
North Carolina	17,740,952	12,678,199	5,062,753	3,806,521	—	3,806,521	13,934,431	12,678,199	1,256,232
North Dakota	1,579,118	1,064,010	515,108	464,918	2,212	462,706	1,114,200	1,061,798	52,402
Ohio	29,065,488	16,417,761	12,647,727	8,357,113	17,614	8,339,499	20,708,375	16,400,147	4,308,228
Oklahoma	7,125,909	5,060,601	2,065,308	1,095,421	—	1,095,421	6,030,488	5,060,601	969,887
Oregon	8,066,469	4,946,304	3,120,165	2,533,167	79	2,533,088	5,533,302	4,946,225	587,077
Pennsylvania	31,879,726	19,377,456	12,502,270	9,009,480	203,497	8,805,983	22,870,246	19,173,959	3,696,287
Rhode Island	2,915,945	1,681,439	1,234,506	1,221,214	4,115	1,217,099	1,694,731	1,677,324	17,407
South Carolina	7,802,480	5,381,412	2,421,068	2,095,292	13,604	2,081,688	5,707,188	5,367,808	339,380
South Dakota	1,463,604	768,491	695,113	532,956	—	532,956	930,648	768,491	162,157
Tennessee	10,626,115	6,616,361	4,009,754	2,333,412	—	2,333,412	8,292,703	6,616,361	1,676,342
Texas	43,561,750	23,024,628	20,537,122	16,348,847	—	16,348,847	27,212,903	23,024,628	4,188,275
Utah	4,677,396	3,145,004	1,532,392	1,097,907	—	1,097,907	3,579,489	3,145,004	434,485
Vermont	1,617,650	896,912	720,738	722,179	10,296	711,883	895,471	886,616	8,855
Virginia	16,828,227	9,627,591	7,200,636	5,249,046	21,600	5,227,446	11,579,181	9,605,991	1,973,190
Washington	16,369,783	11,202,296	5,167,487	5,209,236	1,926,666	3,282,570	11,160,547	9,275,630	1,884,917
West Virginia	3,852,130	2,926,199	925,931	766,893	2,780	764,113	3,085,237	2,923,419	161,818
Wisconsin	15,625,389	10,186,768	5,438,621	5,220,551	76,345	5,144,206	10,404,838	10,110,423	294,415
Wyoming	1,240,534	755,442	485,092	463,924	85,571	378,353	776,610	669,871	106,739

See footnote at end of table.

Table 23. Tax Revenue of State and Local Governments by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Nonproperty—Con.								
	General sales			Selective sales			Income		
	Total	State	Local	Total	State	Local	Total	State	Local
	10	11	12	13	14	15	16	17	18
United States	178,746,275	147,413,533	31,332,742	82,987,875	69,013,165	13,974,710	192,890,313	175,667,898	17,222,415
Alabama	2,505,814	1,505,713	1,000,101	1,531,508	1,360,764	170,744	1,986,311	1,914,215	72,096
Alaska	98,231	—	98,231	137,741	96,014	41,727	331,337	331,337	—
Arizona	3,657,287	2,855,234	802,053	1,089,386	929,139	160,247	2,269,304	2,269,304	—
Arkansas	1,863,278	1,429,445	433,833	669,273	588,205	81,068	1,476,596	1,476,582	14
California	24,108,411	19,973,609	4,134,802	7,881,132	5,248,446	2,632,686	29,076,523	29,076,523	—
Colorado	2,910,937	1,412,903	1,498,034	923,811	765,797	158,014	2,784,627	2,784,612	15
Connecticut	2,850,124	2,850,063	61	1,731,982	1,731,523	459	3,547,751	3,547,751	—
Delaware	—	—	—	256,543	253,405	3,138	869,951	835,673	34,278
District of Columbia	482,354	—	482,354	384,347	—	384,347	931,019	—	931,019
Florida	12,513,191	12,068,290	444,901	6,084,815	3,918,400	2,166,415	1,232,731	1,232,731	—
Georgia	5,476,679	3,915,761	1,560,918	1,542,644	989,703	552,941	5,467,521	5,467,521	—
Hawaii	1,457,274	1,457,274	—	559,730	468,697	91,033	1,044,149	1,044,149	—
Idaho	622,192	—	58	313,730	301,793	11,937	849,939	849,934	5
Illinois	6,500,972	5,295,943	1,205,029	4,775,798	3,473,704	1,302,094	8,113,988	8,090,701	23,287
Indiana	3,042,874	3,042,874	—	1,142,612	1,088,980	53,632	5,075,937	4,655,091	420,846
Iowa	1,586,978	1,500,162	86,816	767,273	728,269	39,004	1,966,548	1,940,607	25,941
Kansas	1,796,842	1,475,825	321,017	641,601	534,370	107,231	1,803,903	1,803,896	7
Kentucky	1,882,771	1,882,682	89	1,469,425	1,311,431	157,994	3,072,564	2,497,776	574,788
Louisiana	3,810,886	1,828,434	1,982,452	1,341,099	1,153,997	187,102	1,940,456	1,940,203	253
Maine	683,207	683,152	55	289,948	281,515	8,433	869,665	868,956	709
Maryland	2,095,319	2,095,319	—	1,849,711	1,626,706	223,005	6,068,221	4,112,059	1,956,162
Massachusetts	2,876,066	2,876,066	—	1,411,622	1,341,352	70,270	8,395,187	8,395,187	—
Michigan	7,132,110	7,132,110	—	1,792,349	1,739,707	52,642	8,631,575	8,159,157	472,418
Minnesota	3,141,310	3,114,600	26,710	1,761,478	1,661,126	100,352	5,478,206	5,478,206	—
Mississippi	1,916,536	1,916,461	75	810,658	748,648	62,010	1,016,953	1,016,933	20
Missouri	3,643,786	2,592,460	1,051,326	1,553,156	1,112,106	441,050	3,716,621	3,449,212	267,409
Montana	—	—	—	276,807	274,367	2,440	488,275	488,275	—
Nebraska	1,024,706	865,708	158,998	464,671	415,642	49,029	1,074,640	1,074,635	5
Nevada	1,792,065	1,698,714	93,351	1,168,859	912,986	255,873	—	—	—
New Hampshire	—	—	—	458,732	458,732	—	261,070	261,070	—
New Jersey	4,415,428	4,415,428	—	2,801,651	2,776,954	24,697	6,117,015	6,089,390	27,625
New Mexico	1,656,499	1,345,759	310,740	509,083	460,644	48,439	921,175	921,019	156
New York	14,104,298	7,353,097	6,751,201	5,973,778	4,786,766	1,187,012	27,968,178	20,596,461	7,371,717
North Carolina	3,987,280	3,056,831	930,449	2,359,518	2,259,458	100,060	6,440,341	6,440,341	—
North Dakota	348,314	311,433	36,881	302,458	294,680	7,778	238,555	238,539	16
Ohio	6,173,165	5,234,151	939,014	2,931,699	2,820,974	110,725	9,700,785	6,878,575	2,822,210
Oklahoma	2,124,475	1,272,606	851,869	752,972	668,052	84,920	1,918,772	1,918,772	—
Oregon	113	—	113	831,070	673,827	157,243	3,656,789	3,656,667	122
Pennsylvania	6,160,545	6,054,540	106,005	3,355,599	3,166,477	189,122	9,368,658	7,150,701	2,217,957
Rhode Island	489,624	489,624	—	362,507	361,171	1,336	728,901	728,901	—
South Carolina	2,110,662	2,032,134	78,528	772,223	703,161	69,062	2,172,342	2,172,342	—
South Dakota	543,221	410,928	132,293	200,459	198,473	1,986	36,980	36,888	92
Tennessee	5,028,398	3,839,914	1,188,484	1,483,545	1,247,118	236,427	608,077	607,849	228
Texas	13,890,986	11,361,888	2,529,098	7,903,375	7,042,103	861,272	654	—	654
Utah	1,545,108	1,265,084	280,024	398,643	318,364	80,279	1,433,132	1,433,132	—
Vermont	183,838	183,836	2	227,380	225,452	1,928	368,515	368,467	48
Virginia	2,743,769	2,118,945	624,824	2,354,897	1,647,597	707,300	5,155,263	5,152,945	2,318
Washington	7,539,155	6,572,213	966,942	2,186,902	1,717,118	469,784	—	—	—
West Virginia	831,239	831,239	—	728,594	695,978	32,616	1,037,420	1,037,420	—
Wisconsin	3,017,168	2,864,982	152,186	1,392,413	1,366,283	26,130	5,177,193	5,177,193	—
Wyoming	380,732	307,907	72,825	76,668	66,991	9,677	—	—	—

¹Includes amounts for categories not shown separately.

Table 24. Tax Revenue of State and Local Governments by Type of Tax and State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Sales and gross receipts							
	Total	Property	Selective sales and gross receipts					
			Total	General sales and gross receipts	Total	Motor fuel	Alcoholic beverages	Tobacco products
United States	728,594,313	218,827,320	261,734,150	178,746,275	82,987,875	28,094,363	4,021,740	7,666,546
Alabama	7,958,162	1,035,388	4,037,322	2,505,814	1,531,508	517,483	150,699	85,850
Alaska	2,411,597	688,280	235,972	98,231	137,741	35,624	12,602	16,496
Arizona	10,424,677	2,984,146	4,746,673	3,657,287	1,089,386	529,458	45,093	169,037
Arkansas	5,120,299	815,892	2,532,551	1,863,278	669,273	351,771	27,595	94,710
California	90,516,873	23,201,040	31,989,543	24,108,411	7,881,132	2,822,335	269,613	672,735
Colorado	10,099,939	2,966,595	3,834,748	2,910,937	923,811	490,850	24,534	69,065
Connecticut	13,738,730	4,902,264	4,582,106	2,850,124	1,731,982	587,797	44,672	132,984
Delaware	2,155,704	341,740	256,543	(X)	256,543	102,388	10,868	21,705
District of Columbia	2,637,408	699,524	866,701	482,354	384,347	32,267	5,460	18,946
Florida	35,633,024	12,330,138	18,598,006	12,513,191	6,084,815	1,965,602	553,520	442,224
Georgia	18,170,517	4,946,474	7,019,323	5,476,679	1,542,644	553,026	224,320	89,930
Hawaii	3,848,690	607,265	2,017,004	1,457,274	559,730	136,773	38,347	36,427
Idaho	2,719,000	711,346	935,980	622,250	313,730	211,528	5,372	30,729
Illinois	34,237,390	12,915,218	11,276,770	6,500,972	4,775,798	1,392,044	102,344	486,062
Indiana	14,724,298	5,091,983	4,185,486	3,042,874	1,142,612	617,109	32,433	90,717
Iowa	7,195,350	2,319,279	2,354,251	1,586,978	767,273	385,652	12,479	99,814
Kansas	6,762,663	2,089,168	2,438,443	1,796,842	641,601	305,896	63,473	56,034
Kentucky	8,895,688	1,527,908	3,352,196	1,882,771	1,469,425	406,573	65,311	19,790
Louisiana	9,630,044	1,435,164	5,151,985	3,810,886	1,341,099	494,604	52,276	88,432
Maine	3,554,711	1,521,612	973,155	683,207	289,948	155,917	32,254	45,377
Maryland	14,837,824	3,844,385	3,945,030	2,095,319	1,849,711	613,840	23,378	130,153
Massachusetts	20,119,738	6,612,515	4,287,688	2,876,066	1,411,622	602,840	60,880	281,708
Michigan	26,616,525	7,714,206	8,924,459	7,132,110	1,792,349	840,977	119,361	555,849
Minnesota	15,730,821	4,278,432	4,902,788	3,141,310	1,761,478	539,399	56,054	189,341
Mississippi	5,361,806	1,257,194	2,727,194	1,916,536	810,658	364,933	38,918	75,733
Missouri	12,595,398	2,804,713	5,196,942	3,643,786	1,553,156	650,184	23,514	132,365
Montana	1,931,092	825,083	276,807	(X)	276,807	175,418	16,311	14,949
Nebraska	4,492,416	1,594,202	1,489,377	1,024,706	464,671	278,581	16,217	48,243
Nevada	4,567,339	998,112	2,960,924	1,792,065	1,168,859	284,172	14,232	57,554
New Hampshire	2,751,584	1,815,186	458,732	(X)	458,732	110,758	11,104	50,421
New Jersey	27,403,361	12,778,298	7,217,079	4,415,428	2,801,651	464,676	76,111	249,586
New Mexico	4,244,527	524,806	2,165,582	1,656,499	509,083	237,185	34,662	25,078
New York	75,468,453	24,121,718	20,078,076	14,104,298	5,973,778	474,202	207,323	697,139
North Carolina	17,740,952	3,806,521	6,346,798	3,987,280	2,359,518	997,217	177,050	46,677
North Dakota	1,579,118	464,918	650,772	348,314	302,458	104,270	5,162	23,873
Ohio	29,065,488	8,357,113	9,104,864	6,173,165	2,931,699	1,374,989	80,113	298,419
Oklahoma	7,125,909	1,095,421	2,877,447	2,124,475	752,972	348,005	56,478	77,836
Oregon	8,066,469	2,533,167	831,183	113	831,070	430,579	12,017	155,085
Pennsylvania	31,879,726	9,009,480	9,516,144	6,160,545	3,355,599	789,522	155,912	335,530
Rhode Island	2,915,945	1,221,214	852,131	489,624	362,507	123,662	8,594	54,282
South Carolina	7,802,480	2,095,292	2,882,885	2,110,662	772,223	327,777	117,793	30,510
South Dakota	1,463,604	532,956	743,680	543,221	200,459	95,148	9,874	20,981
Tennessee	10,626,115	2,333,412	6,511,943	5,028,398	1,483,545	723,413	158,552	85,909
Texas	43,561,750	16,348,847	21,794,361	13,890,986	7,903,375	2,383,098	433,212	655,222
Utah	4,677,396	1,097,907	1,943,751	1,545,108	398,643	216,992	20,404	31,922
Vermont	1,617,650	722,179	411,218	183,838	227,380	58,419	13,375	13,841
Virginia	16,828,227	5,249,046	5,098,666	2,743,769	2,354,897	734,541	109,295	49,956
Washington	16,369,783	5,209,236	9,726,057	7,539,155	2,186,902	685,647	139,090	277,595
West Virginia	3,852,130	766,893	1,559,833	831,239	728,594	228,038	11,826	33,989
Wisconsin	15,625,389	5,220,551	4,409,581	3,017,168	1,392,413	693,975	40,556	213,346
Wyoming	1,240,534	463,924	457,400	380,732	76,668	47,209	1,107	5,390

Table 24. Tax Revenue of State and Local Governments by Type of Tax and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Sales and gross receipts—Con.		Individual income	Corporation net income	License			Severance	Other taxes
	Selective sales and gross receipts—Con.				Total	Motor vehicle and operators' license	Other license		
	Public utilities	Other and unallocable							
	9	10								11	12	13	14	15	16	17
United States	16,196,238	27,008,988	159,069,891	33,820,422	29,293,738	15,216,759	14,076,979	4,867,898	20,980,894
Alabama	440,262	337,214	1,759,695	226,616	444,643	207,224	237,419	80,238	374,260
Alaska	8,829	64,190	(X)	331,337	84,282	35,185	49,097	1,058,602	13,124
Arizona	135,028	210,770	1,668,414	600,890	224,831	145,470	79,361	(X)	199,723
Arkansas	72,914	122,283	1,246,614	229,982	221,790	113,265	108,525	13,450	60,020
California	1,853,010	2,263,439	23,272,871	5,803,652	2,962,520	1,622,005	1,340,515	37,416	3,249,831
Colorado	75,370	263,992	2,560,352	224,275	289,963	182,537	107,426	30,274	193,732
Connecticut	216,023	750,506	2,979,796	567,955	342,102	238,284	103,818	(X)	364,507
Delaware	25,592	95,990	697,389	172,562	578,563	27,763	550,800	(X)	108,907
District of Columbia	187,365	140,309	753,475	177,544	49,383	20,632	28,751	(X)	90,781
Florida	1,896,340	1,227,129	(X)	1,232,731	1,401,941	939,571	462,370	75,844	1,994,364
Georgia	146,477	528,891	4,741,200	726,321	405,296	238,077	167,219	(X)	331,903
Hawaii	143,767	204,416	976,579	67,570	131,526	103,473	28,053	(X)	48,776
Idaho	11,651	54,450	711,662	138,277	183,687	87,864	95,823	3,021	35,027
Illinois	1,535,889	1,259,459	6,310,057	1,803,931	1,330,701	934,271	396,430	(X)	600,713
Indiana	5,319	397,034	4,171,672	904,265	302,776	115,675	78,101	611	176,505
Iowa	10,684	258,644	1,745,507	221,041	432,637	285,252	147,385	(X)	122,635
Kansas	96,294	119,904	1,512,823	291,080	213,644	140,086	73,558	87,185	130,320
Kentucky	136,881	840,870	2,779,811	292,753	447,863	181,735	266,128	186,642	308,515
Louisiana	124,166	581,621	1,560,301	380,155	439,327	109,119	330,208	408,340	254,772
Maine	588	55,812	772,519	97,146	146,594	94,144	52,450	(X)	43,685
Maryland	294,404	787,936	5,724,722	343,499	349,632	206,215	143,417	(X)	630,556
Massachusetts	(X)	466,194	7,181,821	1,213,366	431,012	307,221	123,791	(X)	393,336
Michigan	49,667	226,495	6,402,822	2,228,753	1,016,904	692,281	324,623	41,154	288,227
Minnesota	49,561	927,123	4,778,972	699,234	826,752	542,316	284,436	3,218	241,425
Mississippi	30,391	319,683	791,029	225,924	267,427	131,818	135,609	32,933	60,136
Missouri	312,132	434,961	3,305,576	411,045	573,379	266,729	306,650	114	303,629
Montana	18,779	51,350	406,276	81,999	160,719	63,837	96,882	93,907	86,301
Nebraska	42,163	79,467	937,302	137,338	179,367	95,857	83,510	1,806	153,024
Nevada	56,115	756,786	(X)	(X)	302,637	109,019	193,618	38,892	266,774
New Hampshire	56,797	229,652	52,682	208,388	120,568	64,724	55,844	(X)	96,028
New Jersey	1,161,935	849,343	4,853,036	1,263,979	742,208	428,694	313,514	(X)	548,761
New Mexico	34,280	177,878	747,970	173,205	174,201	131,150	43,051	405,828	52,935
New York	2,118,931	2,476,183	22,001,067	5,967,111	1,066,600	829,558	237,042	(X)	2,233,881
North Carolina	315,533	823,041	5,458,963	981,378	796,892	436,821	360,071	1,970	348,430
North Dakota	31,725	137,428	163,332	75,223	76,787	41,618	35,169	135,552	12,534
Ohio	715,020	463,158	8,963,422	737,363	1,447,287	683,915	763,372	9,155	446,284
Oklahoma	89,332	181,321	1,697,600	221,172	702,814	553,371	149,443	404,050	127,405
Oregon	102,003	131,386	3,272,716	384,073	522,549	361,855	160,694	52,898	469,883
Pennsylvania	805,281	1,269,354	7,792,951	1,575,707	1,919,706	557,873	1,361,833	(X)	2,065,738
Rhode Island	69,381	106,588	639,703	89,198	79,856	47,673	32,183	(X)	33,843
South Carolina	87,309	208,834	1,932,992	239,350	422,555	124,556	297,999	(X)	229,406
South Dakota	2,183	72,273	92	36,888	107,989	46,423	61,566	6,958	35,041
Tennessee	41,800	473,871	128,417	479,660	812,464	312,292	500,172	1,124	359,095
Texas	974,609	3,457,234	654	(X)	3,510,780	1,114,743	2,396,037	1,147,660	759,448
Utah	60,319	69,006	1,237,332	195,800	93,005	57,360	35,645	25,137	84,464
Vermont	8,970	132,775	323,188	45,327	65,352	39,635	25,717	(X)	50,386
Virginia	509,375	951,730	4,730,109	425,154	536,264	393,758	142,506	1,715	787,273
Washington	501,698	582,872	(X)	(X)	607,832	367,081	240,751	82,170	744,488
West Virginia	214,894	239,847	786,190	251,230	152,034	79,736	72,298	184,656	151,294
Wisconsin	311,656	132,880	4,538,218	638,975	614,938	249,453	365,485	2,181	200,945
Wyoming	7,546	15,416	(X)	(X)	88,159	57,545	30,614	213,197	17,854

Table 25. **Percent Distribution of Tax Revenue of State and Local Governments by Type of Tax and State: 1996-97**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total	Property	Sales and gross receipts					
			Total	General sales and gross receipts	Selective sales and gross receipts			
					Total	Motor fuel	Alcoholic beverages	Tobacco products
United States	100.0	30.0	35.9	24.5	11.4	3.9	.6	1.1
Alabama	100.0	13.0	50.7	31.5	19.2	6.5	1.9	1.1
Alaska	100.0	28.5	9.8	4.1	5.7	1.5	.5	.7
Arizona	100.0	28.6	45.5	35.1	10.5	5.1	.4	1.6
Arkansas	100.0	15.9	49.5	36.4	13.1	6.9	.5	1.8
California	100.0	25.6	35.3	26.6	8.7	3.1	.3	.7
Colorado	100.0	29.4	38.0	28.8	9.1	4.9	.2	.7
Connecticut	100.0	35.7	33.4	20.7	12.6	4.3	.3	1.0
Delaware	100.0	15.9	11.9	(X)	11.9	4.7	.5	1.0
District of Columbia	100.0	26.5	32.9	18.3	14.6	1.2	.2	.7
Florida	100.0	34.6	52.2	35.1	17.1	5.5	1.6	1.2
Georgia	100.0	27.2	38.6	30.1	8.5	3.0	1.2	.5
Hawaii	100.0	15.8	52.4	37.9	14.5	3.6	1.0	.9
Idaho	100.0	26.2	34.4	22.9	11.5	7.8	.2	1.1
Illinois	100.0	37.7	32.9	19.0	13.9	4.1	.3	1.4
Indiana	100.0	34.6	28.4	20.7	7.8	4.2	.2	.6
Iowa	100.0	32.2	32.7	22.1	10.7	5.4	.2	1.4
Kansas	100.0	30.9	36.1	26.6	9.5	4.5	.9	.8
Kentucky	100.0	17.2	37.7	21.2	16.5	4.6	.7	.2
Louisiana	100.0	14.9	53.5	39.6	13.9	5.1	.5	.9
Maine	100.0	42.8	27.4	19.2	8.2	4.4	.9	1.3
Maryland	100.0	25.9	26.6	14.1	12.5	4.1	.2	.9
Massachusetts	100.0	32.9	21.3	14.3	7.0	3.0	.3	1.4
Michigan	100.0	29.0	33.5	26.8	6.7	3.2	.4	2.1
Minnesota	100.0	27.2	31.2	20.0	11.2	3.4	.4	1.2
Mississippi	100.0	23.4	50.9	35.7	15.1	6.8	.7	1.1
Missouri	100.0	22.3	41.3	28.9	12.3	5.2	.2	1.1
Montana	100.0	42.7	14.3	(X)	14.3	9.1	.8	.8
Nebraska	100.0	35.5	33.2	22.8	10.3	6.2	.4	1.1
Nevada	100.0	21.9	64.8	39.2	25.6	6.2	.3	1.3
New Hampshire	100.0	66.0	16.7	(X)	16.7	4.0	.4	1.8
New Jersey	100.0	46.6	26.3	16.1	10.2	1.7	.3	.9
New Mexico	100.0	12.4	51.0	39.0	12.0	5.6	.8	.6
New York	100.0	32.0	26.6	18.7	7.9	.6	.3	.9
North Carolina	100.0	21.5	35.8	22.5	13.3	5.6	1.0	.3
North Dakota	100.0	29.4	41.2	22.1	19.2	6.6	.3	1.5
Ohio	100.0	28.8	31.3	21.2	10.1	4.7	.3	1.0
Oklahoma	100.0	15.4	40.4	29.8	10.6	4.9	.8	1.1
Oregon	100.0	31.4	10.3	-	10.3	5.3	.1	1.9
Pennsylvania	100.0	28.3	29.9	19.3	10.5	2.5	.5	1.1
Rhode Island	100.0	41.9	29.2	16.8	12.4	4.2	.3	1.9
South Carolina	100.0	26.9	36.9	27.1	9.9	4.2	1.5	.4
South Dakota	100.0	36.4	50.8	37.1	13.7	6.5	.7	1.4
Tennessee	100.0	22.0	61.3	47.3	14.0	6.8	1.5	.8
Texas	100.0	37.5	50.0	31.9	18.1	5.5	1.0	1.5
Utah	100.0	23.5	41.6	33.0	8.5	4.6	.4	.7
Vermont	100.0	44.6	25.4	11.4	14.1	3.6	.8	.9
Virginia	100.0	31.2	30.3	16.3	14.0	4.4	.6	.3
Washington	100.0	31.8	59.4	46.1	13.4	4.2	.8	1.7
West Virginia	100.0	19.9	40.5	21.6	18.9	5.9	.3	.9
Wisconsin	100.0	33.4	28.2	19.3	8.9	4.4	.3	1.4
Wyoming	100.0	37.4	36.9	30.7	6.2	3.8	.1	.4

Table 25. **Percent Distribution of Tax Revenue of State and Local Governments by Type of Tax and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Sales and gross receipts—Con.		Individual income	Corporation net income	License			Severance	Other taxes
	Selective sales and gross receipts—Con.				Total	Motor vehicle and operators' license	Other license		
	Public utilities	Other and unallocable							
	9	10								11	12	13	14	15	16	17
United States	2.2	3.7	21.8	4.6	4.0	2.1	1.9	.7	2.9
Alabama	5.5	4.2	22.1	2.8	5.6	2.6	3.0	1.0	4.7
Alaska .....	.4	2.7	(X)	13.7	3.5	1.5	2.0	43.9	.5
Arizona	1.3	2.0	16.0	5.8	2.2	1.4	.8	(X)	1.9
Arkansas	1.4	2.4	24.3	4.5	4.3	2.2	2.1	.3	1.2
California	2.0	2.5	25.7	6.4	3.3	1.8	1.5	—	3.6
Colorado .....	.7	2.6	25.4	2.2	2.9	1.8	1.1	.3	1.9
Connecticut	1.6	5.5	21.7	4.1	2.5	1.7	.8	(X)	2.7
Delaware	1.2	4.5	32.4	8.0	26.8	1.3	25.6	(X)	5.1
District of Columbia	7.1	5.3	28.6	6.7	1.9	.8	1.1	(X)	3.4
Florida	5.3	3.4	(X)	3.5	3.9	2.6	1.3	.2	5.6
Georgia .....	.8	2.9	26.1	4.0	2.2	1.3	.9	(X)	1.8
Hawaii	3.7	5.3	25.4	1.8	3.4	2.7	.7	(X)	1.3
Idaho .....	.4	2.0	26.2	5.1	6.8	3.2	3.5	.1	1.3
Illinois	4.5	3.7	18.4	5.3	3.9	2.7	1.2	(X)	1.8
Indiana	—	2.7	28.3	6.1	1.3	.8	.5	—	1.2
Iowa .....	.1	3.6	24.3	3.1	6.0	4.0	2.0	(X)	1.7
Kansas	1.4	1.8	22.4	4.3	3.2	2.1	1.1	1.3	1.9
Kentucky	1.5	9.5	31.2	3.3	5.0	2.0	3.0	2.1	3.5
Louisiana	1.3	6.0	16.2	3.9	4.6	1.1	3.4	4.2	2.6
Maine	—	1.6	21.7	2.7	4.1	2.6	1.5	(X)	1.2
Maryland	2.0	5.3	38.6	2.3	2.4	1.4	1.0	(X)	4.2
Massachusetts	(X)	2.3	35.7	6.0	2.1	1.5	.6	(X)	2.0
Michigan .....	.2	.9	24.1	8.4	3.8	2.6	1.2	.2	1.1
Minnesota .....	.3	5.9	30.4	4.4	5.3	3.4	1.8	—	1.5
Mississippi .....	.6	6.0	14.8	4.2	5.0	2.5	2.5	.6	1.1
Missouri	2.5	3.5	26.2	3.3	4.6	2.1	2.4	—	2.4
Montana	1.0	2.7	21.0	4.2	8.3	3.3	5.0	4.9	4.5
Nebraska .....	.9	1.8	20.9	3.1	4.0	2.1	1.9	—	3.4
Nevada	1.2	16.6	(X)	(X)	6.6	2.4	4.2	.9	5.8
New Hampshire	2.1	8.3	1.9	7.6	4.4	2.4	2.0	(X)	3.5
New Jersey	4.2	3.1	17.7	4.6	2.7	1.6	1.1	(X)	2.0
New Mexico .....	.8	4.2	17.6	4.1	4.1	3.1	1.0	9.6	1.2
New York	2.8	3.3	29.2	7.9	1.4	1.1	.3	(X)	3.0
North Carolina	1.8	4.6	30.8	5.5	4.5	2.5	2.0	—	2.0
North Dakota	2.0	8.7	10.3	4.8	4.9	2.6	2.2	8.6	.8
Ohio	2.5	1.6	30.8	2.5	5.0	2.4	2.6	—	1.5
Oklahoma	1.3	2.5	23.8	3.1	9.9	7.8	2.1	5.7	1.8
Oregon	1.3	1.6	40.6	4.8	6.5	4.5	2.0	.7	5.8
Pennsylvania	2.5	4.0	24.4	4.9	6.0	1.7	4.3	(X)	6.5
Rhode Island	2.4	3.7	21.9	3.1	2.7	1.6	1.1	(X)	1.2
South Carolina	1.1	2.7	24.8	3.1	5.4	1.6	3.8	(X)	2.9
South Dakota .....	.1	4.9	—	2.5	7.4	3.2	4.2	.5	2.4
Tennessee .....	.4	4.5	1.2	4.5	7.6	2.9	4.7	—	3.4
Texas	2.2	7.9	—	(X)	8.1	2.6	5.5	2.6	1.7
Utah	1.3	1.5	26.5	4.2	2.0	1.2	.8	.5	1.8
Vermont .....	.6	8.2	20.0	2.8	4.0	2.5	1.6	(X)	3.1
Virginia	3.0	5.7	28.1	2.5	3.2	2.3	.8	—	4.7
Washington	3.1	3.6	(X)	(X)	3.7	2.2	1.5	.5	4.5
West Virginia	5.6	6.2	20.4	6.5	3.9	2.1	1.9	4.8	3.9
Wisconsin	2.0	.9	29.0	4.1	3.9	1.6	2.3	—	1.3
Wyoming .....	.6	1.2	(X)	(X)	7.1	4.6	2.5	17.2	1.4

Table 26. Per Capita Tax Revenue of State and Local Governments by Type of Tax and State: 1996-97

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Sales and gross receipts							
	Total	Property	Selective sales and gross receipts					
			Total	General sales and gross receipts	Motor fuel	Alcoholic beverages	Tobacco products	
								Total	Motor fuel	Alcoholic beverages	Tobacco products
1	2	3	4	5	6	7	8	
United States	2,721.23	817.30	977.55	667.60	309.95	104.93	15.02	28.63
Alabama	1,841.31	239.56	934.13	579.78	354.35	119.73	34.87	19.86
Alaska	3,953.44	1,128.33	386.84	161.03	225.80	58.40	20.66	27.04
Arizona	2,289.63	655.42	1,042.54	803.27	239.27	116.29	9.90	37.13
Arkansas	2,029.45	323.38	1,003.79	738.52	265.27	139.43	10.94	37.54
California	2,812.66	720.93	994.02	749.13	244.89	87.70	8.38	20.90
Colorado	2,595.05	762.23	985.29	747.93	237.36	126.12	6.30	17.75
Connecticut	4,205.30	1,500.54	1,402.54	872.40	530.14	179.92	13.67	40.71
Delaware	2,932.93	464.95	349.04	(X)	349.04	139.30	14.79	29.53
District of Columbia	4,976.24	1,319.86	1,635.28	910.10	725.18	60.88	10.30	35.75
Florida	2,427.81	840.10	1,267.15	852.57	414.58	133.92	37.71	30.13
Georgia	2,425.97	660.41	937.16	731.20	205.96	73.84	29.95	12.01
Hawaii	3,228.77	509.45	1,692.12	1,222.55	469.57	114.74	32.17	30.56
Idaho	2,248.97	588.38	774.18	514.68	259.50	174.96	4.44	25.42
Illinois	2,855.73	1,077.26	940.59	542.24	398.35	116.11	8.54	40.54
Indiana	2,510.54	868.20	713.64	518.82	194.82	105.22	5.53	15.47
Iowa	2,521.15	812.64	824.90	556.05	268.84	135.13	4.37	34.97
Kansas	2,600.02	803.22	937.50	690.83	246.67	117.61	24.40	21.54
Kentucky	2,275.11	390.77	857.34	481.53	375.81	103.98	16.70	5.06
Louisiana	2,211.77	329.62	1,183.28	875.26	308.02	113.60	12.01	20.31
Maine	2,862.09	1,225.13	783.54	550.09	233.45	125.54	25.97	36.54
Maryland	2,912.23	754.54	774.29	411.25	363.04	120.48	4.59	25.55
Massachusetts	3,290.77	1,081.54	701.29	470.41	230.88	98.60	9.96	46.08
Michigan	2,721.53	788.77	912.52	729.25	183.27	85.99	12.20	56.84
Minnesota	3,356.27	912.83	1,046.04	670.22	375.82	115.08	11.96	40.40
Mississippi	1,962.59	460.16	998.24	701.51	296.73	133.58	14.25	20.77
Missouri	2,329.03	518.62	960.97	673.78	287.20	120.23	4.35	24.48
Montana	2,196.92	938.66	314.91	(X)	314.91	199.57	18.56	17.01
Nebraska	2,711.17	962.10	898.84	618.41	280.43	168.12	9.79	29.11
Nevada	2,720.27	594.47	1,763.50	1,067.34	696.16	169.25	8.48	34.28
New Hampshire	2,347.77	1,548.79	391.41	(X)	391.41	94.50	9.47	43.02
New Jersey	3,400.76	1,585.79	895.64	547.96	347.69	57.67	9.45	30.97
New Mexico	2,462.02	304.41	1,256.14	960.85	295.29	137.58	20.11	14.55
New York	4,158.96	1,329.31	1,106.47	777.27	329.21	26.13	11.43	38.42
North Carolina	2,387.42	512.25	854.10	536.57	317.52	134.20	23.83	6.28
North Dakota	2,463.52	725.30	1,015.24	543.39	471.85	162.67	8.05	37.24
Ohio	2,596.76	746.64	813.44	551.52	261.92	122.84	7.16	26.66
Oklahoma	2,145.07	329.75	866.18	639.52	226.66	104.76	17.00	23.43
Oregon	2,487.35	781.12	256.30	.03	256.27	132.77	3.71	47.82
Pennsylvania	2,654.21	750.10	792.29	512.91	279.38	65.73	12.98	27.94
Rhode Island	2,954.35	1,237.30	863.35	496.07	367.28	125.29	8.71	55.00
South Carolina	2,059.79	553.14	761.06	557.20	203.86	86.53	31.10	8.05
South Dakota	1,983.20	722.16	1,007.70	736.07	271.62	128.93	13.38	28.43
Tennessee	1,978.06	434.37	1,212.20	936.04	276.16	134.66	29.51	15.99
Texas	2,247.07	843.33	1,124.23	716.55	407.68	122.93	22.35	33.80
Utah	2,265.08	531.67	941.28	748.24	193.05	105.08	9.88	15.46
Vermont	2,746.43	1,226.11	698.16	312.12	386.04	99.18	22.71	23.50
Virginia	2,497.88	779.14	756.82	407.27	349.55	109.03	16.22	7.42
Washington	2,915.89	927.90	1,732.46	1,342.92	389.54	122.13	24.78	49.45
West Virginia	2,122.39	422.53	859.41	457.98	401.43	125.64	6.52	18.73
Wisconsin	3,004.30	1,003.76	847.83	580.11	267.72	133.43	7.80	41.02
Wyoming	2,584.45	966.51	952.92	793.19	159.73	98.35	2.31	11.23

Table 26. **Per Capita Tax Revenue of State and Local Governments by Type of Tax and State: 1996-97—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Sales and gross receipts—Con.		Individual income	Corporation net income	License			Severance	Other taxes
	Selective sales and gross receipts—Con.				Total	Motor vehicle and operator's license	Other license		
	Public utilities	Other and unallocable							
	9	10								11	12	13	14	15	16	17
United States	60.49	100.88	594.11	126.32	109.41	56.83	52.58	18.18	78.36
Alabama	101.87	78.02	407.15	52.43	102.88	47.95	54.93	18.57	86.59
Alaska	14.47	105.23	(X)	543.18	138.17	57.68	80.49	1,735.41	21.51
Arizona	29.66	46.29	366.44	131.98	49.38	31.95	17.43	(X)	43.87
Arkansas	28.90	48.47	494.10	91.15	87.91	44.89	43.01	5.33	23.79
California	57.58	70.33	723.16	180.34	92.06	50.40	41.65	1.16	100.98
Colorado	19.37	67.83	657.85	57.62	74.50	46.90	27.60	7.78	49.78
Connecticut	66.12	229.72	912.09	173.85	104.71	72.94	31.78	(X)	111.57
Delaware	34.82	130.60	948.83	234.78	787.16	37.77	749.39	(X)	148.17
District of Columbia	353.52	264.73	1,421.65	334.99	93.18	38.93	54.25	(X)	171.28
Florida	129.20	83.61	(X)	83.99	95.52	64.02	31.50	5.17	135.88
Georgia	19.56	70.61	633.00	96.97	54.11	31.79	22.33	(X)	44.31
Hawaii	120.61	171.49	819.28	56.69	110.34	86.81	23.53	(X)	40.89
Idaho	9.64	45.04	588.64	114.37	151.93	72.67	79.26	2.50	28.97
Illinois	128.11	105.05	526.32	150.47	110.99	77.93	33.07	(X)	50.11
Indiana .....	.91	67.70	711.28	154.18	33.04	19.72	13.32	.10	30.09
Iowa	3.74	90.63	611.60	77.45	151.59	99.95	51.64	(X)	42.97
Kansas	37.02	46.10	581.63	111.91	82.14	53.86	28.28	33.52	50.10
Kentucky	35.01	215.06	710.95	74.87	114.54	46.48	68.06	47.73	78.90
Louisiana	28.52	133.58	358.36	87.31	100.90	25.06	75.84	93.79	58.51
Maine .....	.47	44.94	622.00	78.22	118.03	75.80	42.23	(X)	35.17
Maryland	57.78	154.65	1,123.60	67.42	68.62	40.47	28.15	(X)	123.76
Massachusetts	(X)	76.25	1,174.65	198.46	70.50	50.25	20.25	(X)	64.33
Michigan	5.08	23.16	654.69	227.89	103.98	70.79	33.19	4.21	29.47
Minnesota	10.57	197.81	1,019.62	149.19	176.39	115.71	60.69	.69	51.51
Mississippi	11.12	117.01	289.54	82.70	97.89	48.25	49.64	12.05	22.01
Missouri	57.72	80.43	611.24	76.01	106.02	49.32	56.70	.02	56.14
Montana	21.36	58.42	462.20	93.29	182.84	72.62	110.22	106.83	98.18
Nebraska	25.45	47.96	565.66	82.88	108.25	57.85	50.40	1.09	92.35
Nevada	33.42	450.74	(X)	(X)	180.25	64.93	115.32	23.16	158.89
New Hampshire	48.46	195.95	44.95	177.81	102.87	55.23	47.65	(X)	81.94
New Jersey	144.20	105.40	602.26	156.86	92.11	53.20	38.91	(X)	68.10
New Mexico	19.88	103.18	433.86	100.47	101.04	76.07	24.97	235.40	30.70
New York	116.77	136.46	1,212.45	328.84	58.78	45.72	13.06	(X)	123.11
North Carolina	42.46	110.76	734.62	132.07	107.24	58.78	48.46	.27	46.89
North Dakota	49.49	214.40	254.81	117.35	119.79	64.93	54.87	211.47	19.55
Ohio	63.88	41.38	800.81	65.88	129.30	61.10	68.20	.82	39.87
Oklahoma	26.89	54.58	511.02	66.58	211.56	166.58	44.99	121.63	38.35
Oregon	31.45	40.51	1,009.16	118.43	161.13	111.58	49.55	16.31	144.89
Pennsylvania	67.05	105.68	648.82	131.19	159.83	46.45	113.38	(X)	171.99
Rhode Island	70.29	107.99	648.13	90.37	80.91	48.30	32.61	(X)	34.29
South Carolina	23.05	55.13	510.29	63.19	111.55	32.88	78.67	(X)	60.56
South Dakota	2.96	97.93	.12	49.98	146.33	62.90	83.42	9.43	47.48
Tennessee	7.78	88.21	23.90	89.29	151.24	58.13	93.11	.21	66.85
Texas	50.27	178.34	.03	(X)	181.10	57.50	123.60	59.20	39.18
Utah	29.21	33.42	599.19	94.82	45.04	27.78	17.26	12.17	40.90
Vermont	15.23	225.42	548.71	76.96	110.95	67.29	43.66	(X)	85.54
Virginia	75.61	141.27	702.11	63.11	79.60	58.45	21.15	.25	116.86
Washington	89.37	103.82	(X)	(X)	108.27	65.39	42.88	14.64	132.61
West Virginia	118.40	132.15	433.16	138.42	83.77	43.93	39.83	101.74	83.36
Wisconsin	59.92	25.55	872.57	122.86	118.23	47.96	70.27	.42	38.64
Wyoming	15.72	32.12	(X)	(X)	183.66	119.89	63.78	444.16	37.20

Table 27. General Revenue of State and Local Governments From Current Charges by Function and State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Education							Transportation		
	Total	Elementary and secondary education		Higher education		Other education	Hospitals	Highways	Airports	
		Total	School lunch sales (gross)	Other	Auxillary enterprises ¹					Other
United States	190,542,727	52,749,480	4,506,512	3,504,974	11,280,145	32,950,945	506,904	49,564,848	5,992,510	9,055,655
Alabama	3,833,259	1,053,616	95,800	134,635	206,991	605,517	10,673	1,943,920	3,183	50,893
Alaska	744,801	121,825	9,568	21,574	22,081	68,587	15	50,767	42,238	63,759
Arizona	2,109,019	792,507	69,838	48,361	177,300	490,089	6,919	186,537	6,932	222,884
Arkansas	1,584,610	469,883	39,340	77,769	102,253	238,784	11,737	645,254	24,568	24,267
California	24,840,951	4,784,131	366,630	144,671	743,325	3,525,456	4,049	6,135,244	288,125	1,118,569
Colorado	3,340,999	1,194,748	67,849	70,285	274,803	771,445	10,366	595,703	11,921	476,897
Connecticut	1,512,081	456,666	59,210	7,884	86,140	301,224	2,208	266,245	2,095	23,219
Delaware	705,263	286,403	11,410	—	65,655	208,602	736	40,395	113,953	904
District of Columbia	267,602	15,142	571	272	—	14,299	—	72,413	—	—
Florida	11,436,762	1,880,213	216,861	420,950	294,837	944,927	2,638	2,800,185	473,347	972,453
Georgia	5,396,409	1,020,312	139,968	30,532	264,269	536,731	48,812	2,464,868	36,841	220,960
Hawaii	1,026,606	184,923	15,520	13,016	55,447	96,943	3,997	124,405	926	275,735
Idaho	861,876	216,068	19,007	2,506	53,692	139,522	1,341	248,809	11,118	14,980
Illinois	5,958,758	2,047,033	175,598	129,764	383,237	1,357,690	744	815,064	364,890	567,904
Indiana	4,344,155	1,772,271	147,747	96,895	551,351	963,368	12,910	1,437,187	82,842	102,205
Iowa	2,493,757	942,868	71,284	97,794	200,390	573,053	347	989,292	5,673	29,291
Kansas	1,837,893	604,561	64,031	20,108	110,113	409,503	806	586,948	61,264	14,870
Kentucky	2,082,719	824,456	73,646	9,265	148,972	578,245	14,328	474,807	18,844	99,901
Louisiana	3,513,332	922,184	41,570	22,235	231,367	623,074	3,938	1,605,948	38,664	68,003
Maine	581,437	207,180	11,288	8,374	54,781	132,220	517	45,402	45,217	17,837
Maryland	2,888,694	1,242,728	94,620	77,361	268,433	795,020	7,294	105,496	163,416	81,904
Massachusetts	3,348,708	907,692	83,782	44,729	186,721	592,032	428	607,195	220,150	260,952
Michigan	7,309,438	2,790,019	165,457	99,305	708,820	1,816,193	244	1,394,305	71,398	219,747
Minnesota	3,707,709	1,126,809	122,032	110,162	270,046	621,475	3,094	905,832	17,270	148,154
Mississippi	2,210,290	532,557	38,733	39,616	131,179	317,306	5,723	1,221,089	14,383	12,806
Missouri	3,028,047	1,133,295	99,166	141,486	185,402	704,820	2,421	788,536	18,933	218,017
Montana	586,913	243,905	13,128	29,780	59,528	139,256	2,213	59,255	2,800	14,731
Nebraska	1,422,879	475,233	38,381	58,350	120,173	255,784	2,545	502,907	6,024	31,859
Nevada	1,421,108	251,662	21,004	41,151	59,479	127,900	2,128	407,133	45,671	200,221
New Hampshire	612,241	309,995	25,735	6,914	88,048	189,191	107	3,358	57,529	12,245
New Jersey	5,498,040	1,438,467	142,567	39,791	236,687	975,999	43,423	469,767	661,531	3,050
New Mexico	1,147,364	368,779	20,402	14,657	77,589	230,872	25,259	419,790	8,501	55,469
New York	15,771,928	2,128,995	211,609	51,700	386,774	1,428,334	50,578	4,862,190	1,745,721	1,188,549
North Carolina	6,077,444	1,549,199	180,770	42,557	675,866	633,147	16,859	2,488,022	5,298	137,802
North Dakota	574,267	232,992	14,796	19,051	68,617	128,879	1,649	10,516	5,833	14,313
Ohio	6,882,163	2,781,424	238,821	323,180	504,699	1,705,048	9,676	1,166,164	169,675	145,338
Oklahoma	2,455,457	817,264	53,038	138,053	220,278	401,352	4,543	855,442	120,468	71,218
Oregon	2,916,811	815,716	46,558	96,344	148,309	506,260	18,245	606,664	33,519	80,954
Pennsylvania	7,325,514	2,556,526	225,192	30,540	499,891	1,726,286	74,617	1,126,968	373,786	321,202
Rhode Island	435,760	199,719	13,317	1,854	50,059	129,200	5,289	2,643	10,966	39,813
South Carolina	3,654,653	864,718	58,515	110,223	196,116	477,612	22,252	1,911,008	—	28,374
South Dakota	379,263	129,165	16,188	3,745	29,408	79,760	64	27,603	655	5,615
Tennessee	3,956,854	903,967	96,411	157,783	192,372	453,176	4,225	1,672,091	4,419	167,038
Texas	11,539,520	3,665,562	391,547	257,445	493,265	2,514,304	9,001	2,819,732	311,970	585,695
Utah	1,529,219	608,437	40,818	18,217	122,790	423,678	2,934	321,226	2,417	87,987
Vermont	388,345	244,602	10,396	4,207	40,478	189,104	417	649	473	5,800
Virginia	4,819,892	1,613,443	130,236	22,815	514,107	921,369	24,916	1,191,633	109,936	260,568
Washington	4,959,890	1,326,310	78,767	120,710	376,106	748,660	2,067	1,063,797	93,776	160,701
West Virginia	1,176,463	360,694	25,736	7,259	89,931	220,614	17,154	243,677	55,442	65,031
Wisconsin	3,586,025	1,226,840	100,714	38,344	222,263	856,264	9,255	555,208	26,040	57,157
Wyoming	459,539	105,776	11,340	755	29,707	62,771	1,203	225,559	1,869	7,814

See footnotes at end of table.

Table 27. General Revenue of State and Local Governments From Current Charges by Function and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Transportation—Con.		Environment and housing					Miscellaneous commercial activity	Other
	Parking facilities ²	Water transport and terminals	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management		
United States	1,195,042	2,099,257	2,662,695	5,349,000	3,853,385	22,023,648	9,427,231	409,148	26,160,828
Alabama	9,044	59,594	10,527	95,090	63,407	178,894	115,616	—	249,475
Alaska	5,849	28,496	12,480	7,479	22,131	51,115	42,638	74,511	221,513
Arizona	3,912	—	68,576	87,193	11,072	276,292	175,196	—	277,918
Arkansas	2,547	1,041	15,704	21,857	26,466	138,003	85,130	—	129,890
California	207,514	626,344	945,852	845,404	542,520	3,243,704	1,434,336	846	4,668,362
Colorado	13,960	—	26,063	151,488	63,677	377,660	50,832	5	378,045
Connecticut	19,951	9	1,221	50,592	89,398	154,324	228,735	802	218,824
Delaware	5,968	140	7,153	6,573	5,850	98,964	52,490	—	86,470
District of Columbia	6,630	—	—	26,104	—	77,859	449	786	68,219
Florida	72,173	189,699	254,072	301,551	111,298	1,228,969	1,414,008	23	1,738,771
Georgia	6,061	86,305	40,707	219,731	94,975	486,123	308,757	—	410,769
Hawaii	6,554	62,379	9,232	27,249	48,242	133,765	77,559	—	75,637
Idaho	1,860	550	76,134	17,034	5,843	76,258	70,171	147	122,904
Illinois	46,895	10,176	26,186	435,598	165,345	601,207	88,940	—	789,520
Indiana	6,192	4,666	34,614	76,503	32,047	418,449	81,552	1	295,626
Iowa	15,142	218	12,936	44,033	9,682	204,465	108,621	—	131,536
Kansas	3,389	935	24,316	43,938	36,143	156,621	77,495	—	227,413
Kentucky	11,508	6,226	30,869	69,412	12,777	192,835	68,433	—	272,651
Louisiana	5,337	69,629	34,082	89,141	36,326	182,759	98,305	—	362,954
Maine	1,811	2,650	11,832	10,543	18,939	100,193	28,611	—	91,222
Maryland	41,010	47,129	17,564	94,640	95,376	474,199	253,702	8,986	262,544
Massachusetts	26,358	28,882	13,110	56,755	207,285	551,491	73,695	—	395,143
Michigan	56,570	1,170	61,217	133,791	31,342	1,099,837	131,708	1,007	1,317,327
Minnesota	44,865	21,860	38,977	160,561	94,081	386,696	176,184	—	586,420
Mississippi	867	27,964	17,312	13,081	35,472	108,781	62,030	—	163,948
Missouri	12,472	1,143	27,964	62,758	42,324	356,061	55,513	—	311,031
Montana	1,403	—	28,862	14,096	4,463	37,790	40,534	2,866	136,208
Nebraska	5,252	793	26,447	30,310	26,135	95,425	51,975	—	170,519
Nevada	2,380	—	5,165	64,446	10,743	177,482	8,686	427	247,092
New Hampshire	6,232	208	4,995	22,712	15,265	62,191	25,530	—	91,981
New Jersey	47,434	14,066	30,655	321,770	100,338	921,196	448,425	—	1,041,341
New Mexico	5,593	—	23,003	20,246	10,389	86,076	75,310	—	74,208
New York	133,349	123,038	13,716	347,729	799,965	1,233,303	390,843	81,928	2,722,602
North Carolina	16,054	28,938	41,996	87,818	78,882	673,545	297,158	1,751	670,981
North Dakota	2,114	—	11,110	31,553	5,640	22,117	32,448	154,974	50,657
Ohio	32,908	13,175	28,174	149,971	96,392	1,247,097	216,442	4,772	830,631
Oklahoma	8,048	1,022	8,924	69,477	31,573	173,207	134,561	9,187	155,066
Oregon	23,116	92,965	119,485	74,976	29,727	357,802	46,121	—	635,766
Pennsylvania	155,817	7,005	47,654	107,831	163,617	1,176,357	375,477	—	913,274
Rhode Island	1,010	1,614	1,022	13,208	29,642	49,563	5,733	1,395	79,432
South Carolina	18,579	71,145	13,724	46,551	25,426	182,597	124,849	—	367,682
South Dakota	1,525	—	14,310	12,782	6,168	41,384	20,532	50,623	68,901
Tennessee	2,843	1,463	10,371	97,816	74,511	385,727	126,912	—	509,696
Texas	20,147	131,298	65,224	245,707	131,416	1,699,538	650,153	8,324	1,204,754
Utah	1,204	—	7,538	52,599	16,039	121,111	86,455	2,671	221,535
Vermont	3,834	—	1,814	11,936	6,018	29,772	14,519	—	68,928
Virginia	22,758	123,813	2,885	108,482	69,762	545,673	271,753	—	499,186
Washington	10,791	206,546	259,535	128,735	98,635	738,570	425,825	17	446,652
West Virginia	8,555	—	6,664	34,838	15,975	103,143	48,668	—	233,776
Wisconsin	29,431	4,963	63,521	96,731	103,227	480,529	125,937	3,099	813,342
Wyoming	226	—	7,201	8,581	1,419	26,929	21,679	—	52,486

¹Applies only to state governments.
²Applies only to local governments.

Table 28. State Government Intergovernmental Revenue From Federal and Local Governments by State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total from Federal and local governments	From Federal government						
		Total	Education	Public welfare	Health and hospital	Highways	Natural resources	Housing and community development
		1	2	3	4	5	6	7	8
United States	230,859,380	215,839,363	33,663,410	123,261,584	11,675,522	19,348,261	2,062,484	2,311,076
Alabama	3,553,541	3,503,489	752,023	1,867,300	134,962	329,107	43,052	—
Alaska	1,042,225	1,037,324	132,407	372,265	40,400	220,719	59,661	35,946
Arizona	3,237,414	2,935,503	594,582	1,662,512	142,819	311,184	26,297	12,729
Arkansas	2,264,482	2,253,121	326,208	1,349,664	47,731	292,686	27,319	—
California	30,345,109	27,718,760	4,722,610	15,322,261	1,146,698	1,721,830	70,355	89,919
Colorado	2,595,939	2,577,625	664,892	1,247,092	240,891	198,494	21,970	20,706
Connecticut	2,943,626	2,938,089	255,106	1,815,159	192,699	419,944	23,250	—
Delaware	672,129	650,430	81,189	307,023	39,467	97,396	20,263	35,760
District of Columbia	—	—	—	—	—	—	—	—
Florida	8,297,195	7,947,478	1,539,797	3,920,347	761,499	810,153	67,476	156,564
Georgia	6,007,066	5,948,627	1,066,104	3,427,543	295,084	595,628	64,391	111,742
Hawaii	1,302,690	1,300,079	208,743	599,210	77,277	191,726	8,051	113,266
Idaho	849,475	839,338	125,717	359,591	68,496	137,293	25,798	—
Illinois	8,713,602	7,912,414	1,418,134	4,714,815	406,357	630,166	37,990	92,208
Indiana	3,859,176	3,700,317	607,913	2,121,793	147,131	456,385	37,513	36,408
Iowa	2,007,968	1,919,522	433,681	948,831	198,728	119,260	34,183	31,120
Kansas	1,839,813	1,808,477	390,780	752,770	108,595	210,805	18,381	41,389
Kentucky	3,463,950	3,453,819	515,628	2,144,319	123,830	284,544	56,662	33,844
Louisiana	4,329,084	4,287,356	731,459	2,995,606	189,067	25,778	37,179	829
Maine	1,299,070	1,293,290	136,959	841,011	39,660	127,780	17,850	33,919
Maryland	3,411,382	3,303,543	590,484	1,677,255	146,175	396,062	12,139	58,179
Massachusetts	5,808,872	5,312,022	553,165	2,401,437	610,929	981,863	33,422	219,840
Michigan	8,267,080	7,780,140	1,340,360	4,403,265	682,018	575,506	57,947	103,447
Minnesota	3,625,727	3,449,026	641,823	2,009,814	146,635	215,848	48,255	28,567
Mississippi	2,904,204	2,787,879	485,768	1,704,876	120,948	218,080	41,506	40,431
Missouri	3,719,819	3,696,605	459,232	2,190,359	240,091	429,045	61,510	75,730
Montana	959,197	942,088	123,491	460,065	47,452	159,138	35,846	20,427
Nebraska	1,164,360	1,141,336	201,756	612,793	75,850	138,348	25,642	—
Nevada	829,530	780,154	132,136	368,973	44,956	120,248	13,227	5,138
New Hampshire	988,193	839,669	92,041	422,638	17,842	99,436	6,472	42,321
New Jersey	6,362,916	5,989,056	567,518	3,208,451	323,373	795,443	33,191	216,388
New Mexico	1,973,080	1,926,207	369,089	1,152,260	102,107	163,191	37,816	2,037
New York	30,470,368	24,277,716	1,945,002	16,651,099	1,120,378	955,092	8,255	169,073
North Carolina	6,318,006	5,869,356	820,507	3,597,604	174,426	702,651	69,831	78,496
North Dakota	812,005	775,584	138,155	316,615	23,440	129,259	22,866	9,708
Ohio	8,992,850	8,707,719	1,101,480	5,535,850	418,167	761,736	83,002	68,771
Oklahoma	2,169,755	2,094,825	447,236	1,111,944	93,058	247,478	60,364	437
Oregon	3,517,946	3,420,114	531,571	1,618,775	317,881	267,771	52,156	58,827
Pennsylvania	9,420,286	9,343,925	1,369,218	5,761,474	469,710	843,377	100,815	72,277
Rhode Island	1,108,615	1,051,064	114,140	688,036	44,535	94,667	11,626	1,777
South Carolina	3,161,523	3,041,328	515,136	1,810,184	174,620	243,231	29,538	21,547
South Dakota	673,220	665,467	88,719	281,798	33,608	120,867	16,342	21,720
Tennessee	5,065,016	5,003,101	581,737	3,338,026	164,129	408,192	34,826	26,558
Texas	13,800,422	13,281,155	2,631,848	7,319,474	723,487	1,213,423	98,501	—
Utah	1,592,311	1,576,579	375,288	738,576	126,019	146,266	24,213	15,017
Vermont	666,942	663,542	92,391	330,195	48,342	80,605	18,493	30,838
Virginia	3,544,685	3,392,753	761,001	1,619,436	150,355	413,730	66,574	52,926
Washington	4,112,300	4,051,773	863,205	1,933,299	409,328	428,790	65,724	—
West Virginia	2,040,033	2,032,610	286,617	1,090,668	65,413	358,749	76,872	20,255
Wisconsin	3,903,851	3,785,211	662,904	1,968,444	142,815	338,618	77,843	—
Wyoming	851,332	832,756	76,460	168,789	16,044	120,673	40,030	3,995

Table 28. State Government Intergovernmental Revenue From Federal and Local Governments by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	From Federal government—Con.		From local governments					
	Employment security administration	Other	Total	Education	Public welfare	Health and hospitals	Highways	Other
	9	10	11	12	13	14	15	16
United States	3,656,898	19,860,128	15,020,017	1,133,766	9,475,632	677,201	946,273	2,787,145
Alabama	66,480	310,565	50,052	12,914	—	420	17,566	19,152
Alaska	29,873	146,053	4,901	3,322	—	81	—	1,498
Arizona	40,211	145,169	301,911	12,191	221,581	56,341	771	11,027
Arkansas	39,902	169,611	11,361	5,567	—	705	1,933	3,156
California	415,513	4,229,574	2,626,349	102,587	1,950,765	3,666	425,639	143,692
Colorado	53,470	130,110	18,314	4,326	—	—	10,062	3,926
Connecticut	71,935	159,996	5,537	2	—	—	—	5,535
Delaware	9,687	59,645	21,699	19,377	—	—	—	2,322
District of Columbia	—	—	—	—	—	—	—	—
Florida	44,523	647,119	349,717	1,901	222,637	59,379	—	65,800
Georgia	119,028	269,107	58,439	14,998	—	—	21,159	22,282
Hawaii	26,126	75,680	2,611	923	—	—	—	1,688
Idaho	25,272	97,171	10,137	137	160	2,524	6,761	555
Illinois	201,761	410,983	801,188	24,780	654,434	—	—	43,453
Indiana	74,668	218,506	158,859	3,520	92,853	7,117	32,307	23,062
Iowa	41,888	111,831	88,446	1,426	48,690	31,436	5,151	1,743
Kansas	24,069	261,688	31,336	4,226	—	—	27,110	—
Kentucky	67,963	227,029	10,131	7,638	—	—	—	2,493
Louisiana	64,615	242,825	41,726	4,306	—	9,698	5	27,717
Maine	25,995	70,116	5,780	154	—	—	4,261	1,365
Maryland	36,651	386,598	107,839	18,361	—	29,829	21,597	38,052
Massachusetts	87,326	424,040	496,850	9,331	6,273	4,397	308	476,541
Michigan	148,959	468,638	486,940	16,544	67,978	307,347	62,467	32,604
Minnesota	107,550	250,534	176,701	3,330	138,054	16,287	12,120	6,910
Mississippi	49,804	126,466	116,325	4,285	102,752	—	763	8,525
Missouri	92,764	147,874	23,214	2,051	26	157	16,368	4,612
Montana	5,955	89,714	17,109	836	14,229	—	1,709	335
Nebraska	24,534	62,413	23,024	5,138	3,301	2,998	9,670	1,917
Nevada	33,321	62,155	49,376	8,469	22,559	562	6,581	11,205
New Hampshire	21,266	137,653	148,524	4,014	127,462	—	10,164	6,884
New Jersey	128,789	715,903	373,860	238,365	38,664	10,322	1,342	85,167
New Mexico	32,206	67,501	46,873	12,319	—	33,350	—	1,204
New York	270,520	3,158,297	6,192,652	133,185	4,873,665	7,026	5,036	1,173,740
North Carolina	71,374	354,467	448,650	9,510	398,703	1,293	13,772	25,372
North Dakota	7,496	128,045	36,421	183	17,020	—	13,140	6,078
Ohio	173,940	564,773	285,131	77,260	13,698	24,011	37,418	132,744
Oklahoma	41,803	92,505	74,930	19,430	465	529	10,924	43,582
Oregon	47,168	525,965	97,832	11,232	74,957	—	10,183	1,460
Pennsylvania	231,623	495,431	76,361	43,710	—	—	8,119	24,532
Rhode Island	4,670	91,613	57,551	20	—	—	44	57,487
South Carolina	101,123	145,949	120,195	26,470	50,254	6,721	261	36,489
South Dakota	13,533	88,880	7,753	—	—	2,857	3,880	1,016
Tennessee	73,399	376,234	61,915	16,961	—	544	19,371	25,039
Texas	150,740	1,143,682	519,267	186,047	330,731	1,637	738	114
Utah	29,005	122,195	15,732	1,796	3,181	59	4,915	5,781
Vermont	7,750	54,928	3,400	1,679	—	—	1,721	—
Virginia	60,840	267,892	151,932	15,261	—	41,262	28,479	66,930
Washington	54,756	296,671	60,527	26,072	—	—	4,896	29,559
West Virginia	24,305	109,731	7,423	1,576	—	—	—	5,847
Wisconsin	70,311	524,276	118,640	2,338	540	13,451	42,297	60,014
Wyoming	10,438	396,327	18,576	13,698	—	1,195	1,812	1,871

Table 29. Local Government Intergovernmental Revenue From Federal and State Governments by State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total from Federal and state governments	From Federal government						
		Total	Education	Public welfare	Health and hospitals	Highways	Housing and community development	Sewerage
		1	2	3	4	5	6	7	8
United States	287,002,819	28,767,625	2,322,986	1,022,298	1,069,401	523,226	14,425,065	186,647
Counties	68,896,986	4,889,794	259,811	268,421	355,422	258,465	1,331,686	8,758
Municipalities	57,631,211	11,698,857	288,948	692,576	361,728	250,316	6,278,497	131,077
Townships	5,486,987	332,176	12,062	38,184	37	8,440	66,962	-
Special districts	15,979,958	10,084,633	-	23,117	352,214	6,005	6,747,920	46,812
School districts	139,007,677	1,762,165	1,762,165	-	-	-	-	-
Alabama	3,717,083	327,286	20,165	227	25,751	673	233,906	-
Alaska	1,014,477	172,595	46,530	11	8,370	325	66,184	-
Arizona	4,991,308	479,290	132,256	-	15,891	5,170	160,540	100
Arkansas	1,962,718	132,587	15,312	-	5,189	160	85,169	10
California	53,017,773	3,680,003	245,361	31,775	56,499	35,022	2,216,158	116,267
Colorado	3,403,809	355,145	20,391	14,130	18,026	8,903	179,451	116
Connecticut	2,621,491	293,535	18,670	318	8,039	1,098	238,214	-
Delaware	701,889	48,245	7,694	32	-	10	33,142	-
District of Columbia	1,994,459	1,994,459	97,890	613,559	93,300	97,142	43,058	-
Florida	12,576,556	1,300,985	174,349	39,714	22,088	964	406,857	-
Georgia	6,635,310	616,139	17,121	13,492	64,195	366	353,780	-
Hawaii	297,585	123,823	-	-	-	5,779	83,789	-
Idaho	1,143,102	67,791	14,420	6	132	10,010	14,997	290
Illinois	11,102,006	1,762,286	155,297	5,962	28,851	28,663	1,128,025	-
Indiana	5,058,869	274,934	7,686	918	4,444	6,333	174,564	248
Iowa	2,835,802	272,978	25,853	3,867	8,759	15,226	106,055	-
Kansas	2,331,657	138,963	31,192	-	3,931	98	80,137	-
Kentucky	2,884,208	225,246	19,689	-	38,668	1,299	43,024	-
Louisiana	3,358,443	302,220	35,792	14,586	2,853	2,755	156,291	-
Maine	826,032	80,130	7,029	45	7,143	793	40,807	2
Maryland	4,195,582	721,433	27,278	13,709	25,706	8,020	420,445	11,608
Massachusetts	6,600,830	780,925	17,900	3,016	-	6,269	380,288	3,275
Michigan	14,095,500	880,105	97,766	10,765	73,576	70,846	193,562	110
Minnesota	6,307,672	371,695	13,206	80,546	3,879	36,239	169,194	11
Mississippi	2,475,131	190,452	36,017	65	1,492	1,363	99,467	3,094
Missouri	4,000,091	409,686	31,591	7,966	16,459	15,290	204,110	178
Montana	724,034	91,641	34,448	111	2,976	7,594	15,840	1,841
Nebraska	1,215,829	165,479	29,245	92	745	2,752	84,262	18
Nevada	2,044,190	186,221	4,070	754	5,257	82	79,196	-
New Hampshire	383,128	51,815	3,627	-	-	-	24,914	-
New Jersey	7,925,951	409,410	36,334	2,781	4,708	2,895	305,057	18,816
New Mexico	2,173,304	212,813	95,313	271	964	2,867	45,305	-
New York	29,268,496	3,266,349	39,060	88,298	5,018	25,720	2,557,456	8,495
North Carolina	7,629,432	651,996	54,030	1,300	44,675	4,505	277,440	-
North Dakota	515,761	75,892	27,041	134	338	2,873	21,125	-
Ohio	10,588,738	929,131	67,067	5,145	68,943	4,411	599,668	3,685
Oklahoma	2,582,061	168,023	38,503	227	2,547	1,493	76,563	-
Oregon	3,884,624	745,105	56,591	3,752	15,675	47,113	200,387	48
Pennsylvania	11,919,040	1,721,564	71,954	9,039	136,846	21,155	839,791	6,273
Rhode Island	685,619	102,786	5,745	37	86	560	94,399	-
South Carolina	2,931,993	267,440	3,223	24	39,035	231	112,976	-
South Dakota	450,835	68,904	27,549	40	251	1,756	11,775	567
Tennessee	3,733,783	300,397	12,879	1,011	1,325	1,127	226,438	490
Texas	14,519,487	1,560,004	206,095	10,693	149,713	3,465	692,820	95
Utah	1,906,495	241,769	12,990	-	825	16	48,234	98
Vermont	298,166	18,385	577	-	-	1,385	10,848	-
Virginia	3,392,753	3,392,753	761,001	1,619,436	150,355	413,730	52,926	2,630
Washington	6,625,398	513,365	62,666	-	38,007	705	300,443	367
West Virginia	1,554,373	112,585	5,978	-	610	421	71,966	9,884
Wisconsin	7,380,273	387,766	51,924	19,498	4,171	30,256	198,333	424
Wyoming	649,661	35,954	9,304	4	69	171	3,030	-

Table 29. Local Government Intergovernmental Revenue From Federal and State Governments by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	From Federal government—Con.		From state governments					
	Other	Total	Education	Public welfare	Health and hospitals	Highways	General local government support	Other
	9	10	11	12	13	14	15	16
United States	9,218,002	258,235,194	164,530,040	28,151,102	11,137,554	10,686,756	20,029,509	23,700,233
Counties	2,407,231	64,007,192	13,170,495	20,414,738	8,595,975	5,386,151	6,608,908	9,830,925
Municipalities	3,695,715	45,932,354	12,134,331	7,537,384	1,745,280	4,515,647	11,664,693	8,335,019
Townships	206,491	5,154,811	1,970,053	25,502	16,437	716,276	1,755,908	670,635
Special districts	2,908,565	5,895,325	9,649	173,478	779,862	68,682	—	4,863,654
School districts	—	137,245,512	137,245,512	—	—	—	—	—
Alabama	46,564	3,389,797	2,855,034	17,075	92,686	214,348	99,344	111,310
Alaska	51,175	841,882	600,343	651	31,459	13,798	87,352	108,279
Arizona	165,333	4,512,018	2,259,408	443,714	53,789	482,524	896,331	376,252
Arkansas	26,747	1,830,131	1,552,239	9,262	13,336	126,620	68,605	60,069
California	978,921	49,337,770	23,760,986	11,547,694	3,298,321	1,151,757	2,845,922	6,733,090
Colorado	114,128	3,048,664	1,970,271	581,110	50,904	232,970	33,173	180,236
Connecticut	27,196	2,327,956	1,670,861	51,460	24,577	37,665	235,967	307,426
Delaware	7,367	653,644	621,924	21	—	5,671	973	25,055
District of Columbia	1,049,510	—	—	—	—	—	—	—
Florida	657,013	11,275,571	8,661,422	103,448	17,432	260,260	1,564,076	668,933
Georgia	167,185	6,019,171	4,847,737	181,233	487,927	61,686	1,150	439,438
Hawaii	34,255	173,762	—	—	7,069	13,600	99,563	53,530
Idaho	27,936	1,075,311	842,088	2,211	12,503	94,378	76,545	47,586
Illinois	415,488	9,339,720	5,064,767	289,147	113,827	634,222	2,216,233	1,021,524
Indiana	80,741	4,783,935	3,553,722	177,864	29,407	390,988	505,201	126,753
Iowa	113,218	2,562,824	1,890,043	24,746	81,486	357,646	132,574	76,329
Kansas	23,605	2,192,694	1,824,274	8,299	21,432	150,343	84,486	103,860
Kentucky	122,566	2,658,962	2,293,397	2,063	32,481	115,781	463	214,777
Louisiana	89,943	3,056,223	2,531,580	44,997	23,645	62,094	120,211	273,696
Maine	24,311	745,902	606,433	3,979	2,680	18,824	78,744	35,242
Maryland	214,667	3,474,149	2,269,829	23,463	213,889	394,506	79,856	492,606
Massachusetts	370,177	5,819,905	3,099,545	141,135	7,486	199,394	1,033,801	1,338,544
Michigan	433,480	13,215,395	9,177,648	265,458	1,001,564	830,346	1,348,299	592,080
Minnesota	68,620	5,935,977	3,529,440	646,710	85,199	478,929	792,897	402,802
Mississippi	48,954	2,284,679	1,705,685	8,907	26,920	79,372	377,428	86,367
Missouri	134,092	3,590,405	3,144,320	27,024	38,444	236,382	14,794	129,441
Montana	28,831	632,393	521,601	470	5,624	18,761	18,418	67,519
Nebraska	48,365	1,050,350	765,839	10,516	15,883	148,069	46,365	63,678
Nevada	96,862	1,857,969	1,153,183	2,023	3,761	52,036	627,942	19,024
New Hampshire	23,274	331,313	135,262	73,625	176	20,065	49,439	52,746
New Jersey	38,819	7,516,541	3,918,719	891,071	396,016	87,650	1,577,437	645,648
New Mexico	68,093	1,960,491	1,484,849	23,847	4,557	80,750	270,260	96,228
New York	542,302	26,002,147	12,687,700	8,075,531	963,505	509,280	775,551	2,990,580
North Carolina	270,046	6,977,436	5,125,293	536,233	418,657	129,369	526,408	241,476
North Dakota	24,381	439,869	304,418	20,174	2,441	56,255	36,645	19,936
Ohio	180,212	9,659,607	5,669,303	993,235	711,849	672,771	763,773	848,676
Oklahoma	48,690	2,414,038	2,077,546	7,258	19,966	207,911	14,420	86,937
Oregon	421,539	3,139,519	2,196,649	32,114	259,802	313,165	86,571	251,218
Pennsylvania	636,506	10,197,476	5,989,271	1,157,805	1,122,700	282,130	147,777	1,497,793
Rhode Island	1,959	582,833	493,876	5,180	492	973	39,262	43,050
South Carolina	111,951	2,664,553	2,253,806	9,391	45,054	33,112	244,167	79,023
South Dakota	26,966	381,931	308,373	277	195	20,418	29,568	23,100
Tennessee	57,127	3,433,386	2,475,436	77,734	55,645	273,503	298,918	252,150
Texas	497,123	12,959,483	11,107,794	565,214	565,410	48,404	114,038	558,623
Utah	179,606	1,664,726	1,494,860	19,111	15,847	69,951	—	64,957
Vermont	5,575	279,781	230,881	279	—	27,654	5,388	15,579
Virginia	392,675	—	—	—	—	—	—	—
Washington	111,177	6,112,033	4,703,686	15,676	298,374	357,557	90,658	646,082
West Virginia	23,726	1,441,788	1,365,610	—	19,519	54	18,368	38,237
Wisconsin	83,160	6,992,507	4,073,898	633,232	348,024	428,206	1,168,648	340,499
Wyoming	23,376	613,707	405,226	1,904	1,827	10,325	134,455	59,970

Table 30. Summary of State and Local Government Expenditure by State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total ¹	General ¹	Utility	Liquor store	Insurance trust			
					Total	Unemployment compensation	Employee retirement	Other
					1	2	3	4	5	6	7	8
United States	1,460,748,580	1,251,299,238	95,850,859	3,235,667	110,362,816	27,158,233	72,078,767	11,125,816
Alabama	20,173,595	17,229,332	1,606,209	141,889	1,196,165	279,459	916,706	—
Alaska	7,525,993	6,705,238	270,414	—	550,341	137,851	410,220	2,270
Arizona	21,156,437	17,769,150	2,193,477	—	1,193,810	211,300	751,265	231,245
Arkansas	10,488,400	9,414,597	479,290	—	594,513	260,884	326,181	7,448
California	196,039,816	160,856,567	17,544,710	—	17,638,539	3,746,806	11,325,695	2,566,038
Colorado	20,618,714	17,472,887	1,606,428	—	1,539,399	238,510	952,103	348,786
Connecticut	20,267,781	17,780,083	639,002	—	1,848,696	493,870	1,145,342	209,484
Delaware	4,379,204	3,943,047	149,949	—	286,208	112,437	164,954	8,817
District of Columbia	5,999,351	4,335,766	1,128,668	—	534,917	116,705	418,212	—
Florida	71,314,473	63,423,647	4,788,113	—	3,102,713	961,456	1,953,031	188,226
Georgia	37,342,803	32,660,513	2,973,641	—	1,708,649	402,427	1,306,222	—
Hawaii	7,646,954	6,717,896	256,864	—	672,194	235,497	436,697	—
Idaho	5,423,612	4,872,759	126,050	38,612	386,191	122,683	190,110	73,398
Illinois	61,780,695	53,121,753	3,520,301	—	5,138,641	1,610,734	3,519,964	7,943
Indiana	25,637,406	23,372,414	1,202,011	—	1,062,981	285,890	776,299	792
Iowa	14,129,793	12,857,886	544,635	62,194	665,078	236,318	428,175	585
Kansas	12,367,831	11,038,097	676,639	—	653,095	162,421	465,137	25,537
Kentucky	17,784,882	15,587,421	891,158	—	1,306,303	298,905	860,698	146,700
Louisiana	21,209,147	18,816,477	794,069	—	1,598,601	197,604	1,373,552	27,445
Maine	6,346,785	5,782,060	84,515	46,832	433,378	133,522	299,856	—
Maryland	25,880,052	22,826,931	786,646	105,161	2,161,314	451,306	1,342,421	367,587
Massachusetts	37,743,985	31,783,557	2,845,827	—	3,114,601	998,902	2,075,629	40,070
Michigan	51,867,200	45,887,584	1,617,649	374,211	3,987,756	1,238,170	2,717,254	32,332
Minnesota	28,214,996	25,115,859	1,175,998	159,236	1,763,903	458,084	1,214,653	91,166
Mississippi	12,599,522	11,109,261	496,940	114,288	879,033	315,640	563,393	—
Missouri	23,014,589	20,452,394	1,263,662	—	1,298,533	364,773	910,695	23,065
Montana	4,354,961	3,910,230	66,366	29,247	349,118	76,481	207,169	65,468
Nebraska	9,554,897	7,435,404	1,814,954	—	304,539	63,816	240,723	—
Nevada	9,235,879	7,918,011	562,744	—	755,124	233,831	309,189	212,104
New Hampshire	5,462,875	4,932,454	97,598	208,760	224,063	42,171	143,168	38,724
New Jersey	47,868,258	40,931,889	2,111,043	—	4,825,326	1,727,520	2,658,996	438,810
New Mexico	9,313,310	8,377,324	363,704	—	572,282	100,676	463,224	8,382
New York	150,313,373	126,294,886	10,193,158	—	13,825,329	2,267,618	10,063,191	1,494,520
North Carolina	36,258,374	31,222,171	2,854,462	260,026	1,921,715	520,694	1,401,021	—
North Dakota	3,295,621	3,001,545	84,661	—	209,415	41,615	74,891	92,909
Ohio	56,864,760	48,108,182	2,054,516	262,959	6,439,103	870,926	3,922,771	1,645,406
Oklahoma	14,159,189	12,218,901	864,548	—	1,075,740	130,471	785,216	160,053
Oregon	19,898,069	16,537,033	1,295,307	114,868	1,950,861	517,560	954,493	478,808
Pennsylvania	62,205,587	53,058,776	2,877,978	676,985	5,591,848	1,956,902	3,370,205	264,741
Rhode Island	5,677,315	4,884,329	138,830	—	654,156	229,645	325,578	98,933
South Carolina	18,694,456	15,939,282	1,672,236	—	1,082,938	248,157	744,079	90,702
South Dakota	3,183,990	2,912,034	128,796	14,059	129,101	18,907	107,032	3,162
Tennessee	27,153,993	21,234,091	4,705,041	—	1,214,861	431,199	783,662	—
Texas	88,181,030	76,431,437	6,617,927	—	5,131,666	1,335,103	3,796,260	303
Utah	10,796,500	8,998,342	1,265,805	71,585	460,768	99,219	280,204	81,345
Vermont	3,069,830	2,780,905	135,175	26,456	127,294	62,619	64,675	—
Virginia	31,562,449	28,524,027	1,309,140	227,049	1,502,233	242,924	1,259,309	—
Washington	36,118,090	28,882,454	3,730,871	230,437	3,274,328	1,033,472	1,281,463	959,393
West Virginia	8,971,467	7,743,592	165,452	39,901	1,022,522	181,180	323,394	517,948
Wisconsin	28,448,813	25,290,370	976,458	217	2,181,768	617,566	1,556,930	7,272
Wyoming	3,151,478	2,798,393	101,224	30,695	221,166	35,807	117,460	67,899

¹Duplicative intergovernmental transactions are excluded; see text.

Table 31. State and Local Government Expenditure by Character and Object and State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total ¹	Current operation ²	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
			1	2	3					4	5	6	7	8	9
United States	1,460,748,580	1,067,989,795	172,987,155	131,736,268	41,250,887	33,455,340	72,090,214	110,362,816	468,713,251
Alabama	20,173,595	15,843,942	2,124,496	1,477,096	647,400	282,494	726,498	1,196,165	6,714,020
Alaska	7,525,993	5,256,038	947,559	814,849	132,710	176,749	487,810	550,341	1,996,728
Arizona	21,156,437	15,164,898	3,293,662	2,334,931	958,731	354,768	1,149,299	1,193,810	7,189,752
Arkansas	10,488,400	8,184,826	1,233,765	878,288	355,477	134,506	338,879	594,513	3,541,079
California	196,039,816	138,937,995	20,968,856	17,509,829	3,459,027	7,638,103	8,810,788	17,638,539	61,675,928
Colorado	20,618,714	14,586,541	2,972,330	2,070,590	901,740	255,014	1,257,925	1,539,399	6,874,741
Connecticut	20,267,781	15,080,995	1,605,066	1,328,210	276,856	528,948	1,204,076	1,848,696	6,790,039
Delaware	4,379,204	3,214,439	531,996	399,396	132,600	64,111	281,598	286,208	1,448,543
District of Columbia	5,999,351	4,359,552	863,210	514,027	149,183	115,524	326,148	534,917	1,843,579
Florida	71,314,473	53,342,278	9,502,080	6,637,654	2,864,426	980,124	4,386,782	3,102,713	23,808,290
Georgia	37,342,803	28,044,531	5,244,252	3,822,348	1,421,904	761,713	1,583,658	1,708,649	11,921,303
Hawaii	7,646,954	5,188,101	1,095,848	889,813	206,035	201,247	477,053	672,194	2,226,870
Idaho	5,423,612	4,083,491	714,619	503,334	211,285	76,836	162,475	386,191	1,787,454
Illinois	61,780,695	44,493,952	7,515,930	5,694,300	1,821,630	1,446,088	3,183,931	5,138,641	19,704,309
Indiana	25,637,406	20,278,934	3,096,906	2,171,631	925,275	277,241	900,692	1,062,981	9,100,252
Iowa	14,129,793	10,924,136	1,883,831	1,397,995	485,836	269,887	351,452	665,078	4,917,486
Kansas	12,367,831	9,339,936	1,681,043	1,170,279	510,764	157,644	536,103	653,095	4,534,923
Kentucky	17,784,882	12,709,303	2,200,666	1,601,354	599,312	333,938	1,234,672	1,306,303	5,708,767
Louisiana	21,209,147	16,085,729	2,177,072	1,620,482	556,590	236,562	1,111,183	1,598,601	7,119,950
Maine	6,346,785	5,009,211	439,287	316,889	122,398	192,617	263,751	433,378	1,758,734
Maryland	25,880,052	18,946,050	2,900,518	2,367,569	532,949	546,602	1,325,568	2,161,314	8,973,430
Massachusetts	37,743,985	26,378,371	4,951,397	4,094,354	857,043	781,346	2,336,710	3,114,601	11,114,357
Michigan	51,867,200	39,752,811	5,044,467	3,382,198	1,662,269	1,027,660	1,994,477	3,987,756	16,935,007
Minnesota	28,214,996	20,529,087	3,663,598	2,711,558	952,040	835,626	1,422,782	1,763,903	9,396,605
Mississippi	12,599,522	9,527,846	1,616,709	942,702	674,007	129,972	445,962	879,033	3,923,268
Missouri	23,014,589	17,170,888	3,232,933	2,371,265	861,668	430,474	881,761	1,298,533	8,029,129
Montana	4,354,961	3,227,203	512,095	364,523	147,572	65,991	200,554	349,118	1,413,626
Nebraska	9,554,897	7,420,343	1,388,023	1,040,459	347,564	85,098	347,545	304,539	3,138,359
Nevada	9,235,879	6,069,737	1,814,700	1,484,311	330,389	57,718	533,264	755,124	2,893,037
New Hampshire	5,462,875	4,169,981	518,009	378,642	139,367	99,802	451,020	224,063	1,666,372
New Jersey	47,868,258	35,196,242	4,538,338	3,502,822	1,035,516	886,917	2,362,546	4,825,326	16,900,392
New Mexico	9,313,310	7,080,891	1,125,834	810,125	315,709	199,006	335,297	572,282	3,059,700
New York	150,313,373	105,051,070	16,776,385	13,792,299	2,984,086	4,355,303	9,350,684	13,825,329	45,129,663
North Carolina	36,258,374	27,647,354	4,522,349	3,210,102	1,312,247	799,628	1,367,328	1,921,715	11,885,843
North Dakota	3,295,621	2,574,608	345,934	263,529	82,405	47,199	118,465	209,415	1,001,630
Ohio	56,864,760	40,570,891	6,359,417	4,658,629	1,700,788	1,592,322	1,899,385	6,439,103	17,975,540
Oklahoma	14,159,189	10,740,059	1,524,920	957,600	567,320	190,804	586,850	1,075,740	5,037,419
Oregon	19,898,069	14,023,819	2,755,529	2,232,796	522,733	426,186	741,674	1,950,861	5,915,848
Pennsylvania	62,205,587	46,125,419	5,311,620	4,225,325	1,086,295	1,435,378	3,633,428	5,591,848	18,155,648
Rhode Island	5,677,315	4,091,834	390,123	319,234	70,889	164,411	355,477	654,156	1,815,481
South Carolina	18,694,456	14,332,479	2,161,193	1,436,451	724,742	287,892	829,954	1,082,938	6,563,257
South Dakota	3,183,990	2,372,233	492,473	352,751	139,722	31,986	158,197	129,101	984,891
Tennessee	27,153,993	21,116,660	3,482,423	2,706,061	776,362	417,289	922,760	1,214,861	7,556,980
Texas	88,181,030	66,085,394	10,657,129	8,071,706	2,585,423	1,542,243	4,764,598	5,131,666	30,183,437
Utah	10,796,500	7,648,651	1,862,015	1,368,188	493,827	163,936	661,019	460,768	3,299,157
Vermont	3,069,830	2,445,094	246,708	173,792	72,916	90,370	149,824	127,294	947,699
Virginia	31,562,449	23,307,590	4,440,140	3,563,987	876,153	776,986	1,535,129	1,502,233	10,456,580
Washington	36,118,090	24,435,186	5,660,854	3,954,002	1,706,852	867,256	1,848,592	3,274,328	10,997,339
West Virginia	8,971,467	6,525,204	897,155	657,719	239,436	96,550	430,036	1,022,522	2,577,339
Wisconsin	28,448,813	21,073,104	3,366,242	2,767,391	598,851	505,580	1,189,032	2,181,768	9,050,576
Wyoming	3,151,478	2,224,868	535,451	420,883	114,568	33,695	135,523	221,166	1,072,895

¹Duplicative intergovernmental transactions are excluded; see text.
²Includes intergovernmental expenditure to the Federal government.

Table 32. Percent Distribution of State and Local Government Expenditure by Character and Object and State: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total ¹	Current operation ²	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
			3	4	5				
1	2	3	4	5	6	7	8	9	
United States	100.0	73.1	11.8	9.0	2.8	2.3	4.9	7.6	32.1
Alabama	100.0	78.5	10.5	7.3	3.2	1.4	3.6	5.9	33.3
Alaska	100.0	69.8	12.6	10.8	1.8	2.3	6.5	7.3	26.5
Arizona	100.0	71.7	15.6	11.0	4.5	1.7	5.4	5.6	34.0
Arkansas	100.0	78.0	11.8	8.4	3.4	1.3	3.2	5.7	33.8
California	100.0	70.9	10.7	8.9	1.8	3.9	4.5	9.0	31.5
Colorado	100.0	70.7	14.4	10.0	4.4	1.2	6.1	7.5	33.3
Connecticut	100.0	74.4	7.9	6.6	1.4	2.6	5.9	9.1	33.5
Delaware	100.0	73.4	12.1	9.1	3.0	1.5	6.4	6.5	33.1
District of Columbia	100.0	72.7	11.1	8.6	2.5	1.9	5.4	8.9	30.7
Florida	100.0	74.8	13.3	9.3	4.0	1.4	6.2	4.4	33.4
Georgia	100.0	75.1	14.0	10.2	3.8	2.0	4.2	4.6	31.9
Hawaii	100.0	67.8	14.3	11.6	2.7	2.6	6.2	8.8	29.1
Idaho	100.0	75.3	13.2	9.3	3.9	1.4	3.0	7.1	33.0
Illinois	100.0	72.0	12.2	9.2	2.9	2.3	5.2	8.3	31.9
Indiana	100.0	79.1	12.1	8.5	3.6	1.1	3.5	4.1	35.5
Iowa	100.0	77.3	13.3	9.9	3.4	1.9	2.5	4.7	34.8
Kansas	100.0	75.5	13.6	9.5	4.1	1.3	4.3	5.3	36.7
Kentucky	100.0	71.5	12.4	9.0	3.4	1.9	6.9	7.3	32.1
Louisiana	100.0	75.8	10.3	7.6	2.6	1.1	5.2	7.5	33.6
Maine	100.0	78.9	6.9	5.0	1.9	3.0	4.2	6.8	27.7
Maryland	100.0	73.2	11.2	9.1	2.1	2.1	5.1	8.4	34.7
Massachusetts	100.0	69.9	13.1	10.8	2.3	2.1	6.2	8.3	29.4
Michigan	100.0	76.6	9.7	6.5	3.2	2.0	3.8	7.7	32.7
Minnesota	100.0	72.8	13.0	9.6	3.4	3.0	5.0	6.3	33.3
Mississippi	100.0	75.6	12.8	7.5	5.3	1.0	3.5	7.0	31.1
Missouri	100.0	74.6	14.0	10.3	3.7	1.9	3.8	5.6	34.9
Montana	100.0	74.1	11.8	8.4	3.4	1.5	4.6	8.0	32.5
Nebraska	100.0	77.7	14.5	10.9	3.6	.9	3.6	3.2	32.8
Nevada	100.0	65.7	19.6	16.1	3.6	.6	5.8	8.2	31.3
New Hampshire	100.0	76.3	9.5	6.9	2.6	1.8	8.3	4.1	30.5
New Jersey	100.0	73.5	9.5	7.3	2.2	1.9	4.9	10.1	35.3
New Mexico	100.0	76.0	12.1	8.7	3.4	2.1	3.6	6.1	32.9
New York	100.0	69.9	11.2	9.2	2.0	2.9	6.2	9.2	30.0
North Carolina	100.0	76.3	12.5	8.9	3.6	2.2	3.8	5.3	32.8
North Dakota	100.0	78.1	10.5	8.0	2.5	1.4	3.6	6.4	30.4
Ohio	100.0	71.3	11.2	8.2	3.0	2.8	3.3	11.3	31.6
Oklahoma	100.0	75.9	10.8	6.8	4.0	1.3	4.1	7.6	35.6
Oregon	100.0	70.5	13.8	11.2	2.6	2.1	3.7	9.8	29.7
Pennsylvania	100.0	74.1	8.5	6.8	1.7	2.3	5.8	9.0	29.2
Rhode Island	100.0	72.1	6.9	5.6	1.2	2.9	6.3	11.5	32.0
South Carolina	100.0	76.7	11.6	7.7	3.9	1.5	4.4	5.8	35.1
South Dakota	100.0	74.5	15.5	11.1	4.4	1.0	5.0	4.1	30.9
Tennessee	100.0	77.8	12.8	10.0	2.9	1.5	3.4	4.5	27.8
Texas	100.0	74.9	12.1	9.2	2.9	1.7	5.4	5.8	34.2
Utah	100.0	70.8	17.2	12.7	4.6	1.5	6.1	4.3	30.6
Vermont	100.0	79.6	8.0	5.7	2.4	2.9	4.9	4.1	30.9
Virginia	100.0	73.8	14.1	11.3	2.8	2.5	4.9	4.8	33.1
Washington	100.0	67.7	15.7	10.9	4.7	2.4	5.1	9.1	30.4
West Virginia	100.0	72.7	10.0	7.3	2.7	1.1	4.8	11.4	28.7
Wisconsin	100.0	74.1	11.8	9.7	2.1	1.8	4.2	7.7	31.8
Wyoming	100.0	70.6	17.0	13.4	3.6	1.1	4.3	7.0	34.0

¹Duplicative intergovernmental transactions are excluded; see text.
²Includes intergovernmental expenditure to the Federal government.

Table 33. Per Capita State and Local Government Expenditure by Character and Object and State: 1996-97

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total ¹	Current operation ²	Capital outlay			Assistance and subsidies	Interest on debt	Insurance benefits and repayments	Exhibit: Salaries and wages
			Total	Construction	Other				
			3	4	5				
1	2	3	4	5	6	7	8	9	
United States	5,455.77	3,988.85	646.09	492.02	154.07	124.95	269.25	412.20	1,750.60
Alabama	4,667.65	3,665.88	491.55	341.76	149.79	65.36	168.09	276.76	1,553.45
Alaska	12,337.69	8,616.46	1,553.38	1,335.82	217.56	289.75	799.69	902.20	3,273.37
Arizona	4,646.70	3,330.75	723.40	512.83	210.57	77.92	252.43	262.20	1,579.12
Arkansas	4,157.11	3,244.08	489.01	348.11	140.89	53.31	134.32	235.64	1,403.52
California	6,091.60	4,317.26	651.57	544.09	107.48	237.34	273.78	548.09	1,916.47
Colorado	5,297.72	3,747.83	763.70	532.01	231.69	65.52	323.21	395.53	1,766.38
Connecticut	6,203.79	4,616.16	491.30	406.55	84.74	161.91	368.56	565.87	2,078.37
Delaware	5,958.10	4,373.39	723.80	543.40	180.41	87.23	383.13	389.40	1,970.81
District of Columbia	11,319.53	8,225.57	1,251.34	969.86	281.48	217.97	615.37	1,009.28	3,478.52
Florida	4,858.93	3,634.41	647.41	452.25	195.16	66.78	298.89	211.40	1,622.15
Georgia	4,985.69	3,744.26	700.17	510.33	189.84	101.70	211.44	228.12	1,591.63
Hawaii	6,415.23	4,352.43	919.34	746.49	172.85	168.83	400.21	563.92	1,868.18
Idaho	4,486.03	3,377.58	591.08	416.32	174.76	63.55	134.39	319.43	1,478.46
Illinois	5,153.11	3,711.23	626.90	474.96	151.94	120.62	265.57	428.61	1,643.53
Indiana	4,371.25	3,457.62	528.03	370.27	157.76	47.27	153.57	181.24	1,551.62
Iowa	4,950.87	3,827.66	660.07	489.84	170.23	94.56	123.14	233.03	1,723.02
Kansas	4,755.03	3,590.90	646.31	449.93	196.37	60.61	206.11	251.09	1,743.53
Kentucky	4,548.56	3,250.46	562.83	409.55	153.28	85.41	315.77	334.09	1,460.04
Louisiana	4,871.19	3,694.47	500.02	372.18	127.83	54.33	255.21	367.16	1,635.27
Maine	5,110.13	4,033.18	353.69	255.14	98.55	155.09	212.36	348.94	1,416.05
Maryland	5,079.50	3,718.56	569.29	464.68	104.60	107.28	260.17	424.20	1,761.22
Massachusetts	6,173.37	4,314.42	809.85	669.67	140.18	127.80	382.19	509.42	1,817.85
Michigan	5,303.39	4,064.70	515.79	345.83	169.97	105.08	203.93	407.75	1,731.60
Minnesota	6,019.84	4,380.01	781.65	578.53	203.12	178.29	303.56	376.34	2,004.82
Mississippi	4,611.83	3,487.50	591.77	345.06	246.71	47.57	163.24	321.75	1,436.04
Missouri	4,255.66	3,175.09	597.81	438.47	159.33	79.60	163.05	240.11	1,484.68
Montana	4,954.45	3,671.45	582.59	414.70	167.89	75.08	228.16	397.18	1,608.22
Nebraska	5,766.38	4,478.18	837.67	627.92	209.75	51.36	209.74	183.79	1,894.00
Nevada	5,500.82	3,615.09	1,080.82	884.04	196.78	34.38	317.61	449.75	1,723.07
New Hampshire	4,661.16	3,558.00	441.99	323.07	118.91	85.16	384.83	191.18	1,421.82
New Jersey	5,940.46	4,367.86	563.21	434.70	128.51	110.07	293.19	598.82	2,097.34
New Mexico	5,402.15	4,107.25	653.04	469.91	183.13	115.43	194.49	331.95	1,774.77
New York	8,283.55	5,789.21	924.52	760.07	164.45	240.01	515.30	761.89	2,487.03
North Carolina	4,879.34	3,720.54	608.58	431.99	176.59	107.61	184.00	258.61	1,599.49
North Dakota	5,141.37	4,016.55	539.68	411.12	128.56	73.63	184.81	326.70	1,562.61
Ohio	5,080.39	3,624.67	568.16	416.21	151.95	142.26	169.69	575.28	1,605.96
Oklahoma	4,262.25	3,233.01	459.04	288.26	170.78	57.44	176.66	323.82	1,516.38
Oregon	6,135.70	4,324.34	849.69	688.50	161.19	131.42	228.70	601.56	1,824.19
Pennsylvania	5,179.05	3,840.26	442.23	351.79	90.44	119.51	302.51	465.56	1,511.59
Rhode Island	5,752.09	4,145.73	395.26	323.44	71.82	166.58	360.16	662.77	1,839.39
South Carolina	4,935.18	3,783.65	570.54	379.21	191.33	76.00	219.10	285.89	1,732.64
South Dakota	4,314.35	3,214.41	667.31	477.98	189.33	43.34	214.36	174.93	1,334.54
Tennessee	5,054.73	3,930.87	648.25	503.73	144.52	77.68	171.77	226.15	1,406.73
Texas	4,548.70	3,408.92	549.73	416.37	133.37	79.55	245.78	264.71	1,556.97
Utah	5,228.33	3,703.95	901.70	662.56	239.14	79.39	320.11	223.13	1,597.65
Vermont	5,211.94	4,151.26	418.86	295.06	123.80	153.43	254.37	216.12	1,609.00
Virginia	4,684.94	3,459.64	659.07	529.02	130.05	115.33	227.87	222.98	1,552.11
Washington	6,433.57	4,352.54	1,008.35	704.31	304.03	154.48	329.28	583.24	1,958.91
West Virginia	4,942.96	3,595.15	494.30	362.38	131.92	53.20	236.93	563.37	1,420.02
Wisconsin	5,469.87	4,051.74	647.23	532.09	115.14	97.21	228.62	419.49	1,740.16
Wyoming	6,565.58	4,635.14	1,115.52	876.84	238.68	70.20	282.34	460.76	2,235.20

¹Duplicative intergovernmental transactions are excluded; see text.
²Includes intergovernmental expenditure to the Federal government.

Table 34. Expenditure of State and Local Governments by Function and State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure ¹								
	Total expenditure ¹	Education services							
		Total general expenditure	Education					Other education	Libraries
			Total	Higher education	Elementary and secondary education	Assistance and subsidies			
1	2	3	4	5	6	7	8		
United States	1,460,748,580	1,251,299,238	419,053,165	106,061,001	294,598,418	8,737,866	9,655,880	6,292,519	
Alabama	20,173,595	17,229,332	6,270,431	1,979,473	3,923,428	107,733	259,797	46,943	
Alaska	7,525,993	6,705,238	1,586,116	304,638	1,221,896	5,550	54,032	29,796	
Arizona	21,156,437	17,769,150	6,176,156	1,696,816	4,185,545	111,735	182,060	107,801	
Arkansas	10,488,400	9,414,597	3,457,869	914,356	2,266,975	62,447	214,091	34,548	
California	196,039,816	160,856,567	46,730,864	12,347,422	32,310,299	1,121,672	951,471	739,656	
Colorado	20,618,714	17,472,887	6,455,568	2,131,596	4,144,654	84,129	95,189	127,302	
Connecticut	20,267,781	17,780,083	5,400,879	909,575	4,272,902	71,053	147,349	111,550	
Delaware	4,379,204	3,943,047	1,476,201	498,589	862,181	31,284	84,147	25,401	
District of Columbia	5,999,351	4,335,766	673,089	75,089	598,000	-	-	21,705	
Florida	71,314,473	63,423,647	18,735,050	3,797,248	14,247,654	391,935	298,213	290,734	
Georgia	37,342,803	32,660,513	11,625,235	2,539,760	8,160,239	377,853	547,383	90,733	
Hawaii	7,646,954	6,717,896	1,557,280	589,625	946,995	4,877	15,783	20,987	
Idaho	5,423,612	4,872,759	1,846,215	514,735	1,263,821	17,880	49,779	26,094	
Illinois	61,780,695	53,121,753	17,437,988	3,995,320	12,457,238	521,985	463,445	401,315	
Indiana	25,637,406	23,372,414	9,585,056	2,954,836	6,244,092	205,275	180,853	201,927	
Iowa	14,129,793	12,857,886	4,902,901	1,687,355	2,963,673	146,827	105,046	81,683	
Kansas	12,367,831	11,038,097	4,145,336	1,265,286	2,735,758	59,289	85,003	53,748	
Kentucky	17,784,882	15,587,421	5,355,366	1,560,128	3,410,018	117,354	267,866	55,410	
Louisiana	21,209,147	18,816,477	5,930,806	1,642,488	3,973,770	93,231	221,317	74,369	
Maine	6,346,785	5,782,060	1,927,285	404,826	1,428,364	27,188	66,907	21,392	
Maryland	25,880,052	22,826,931	8,296,630	2,239,627	5,687,075	178,775	191,153	135,182	
Massachusetts	37,743,985	31,783,557	8,842,486	1,680,292	6,659,802	152,141	350,251	187,836	
Michigan	51,867,200	45,887,584	18,217,057	5,215,377	12,493,457	318,001	190,222	254,597	
Minnesota	28,214,996	25,115,859	8,617,647	2,022,356	6,225,875	214,559	154,857	134,736	
Mississippi	12,599,522	11,109,261	3,711,573	1,224,667	2,284,073	82,303	120,530	52,363	
Missouri	23,014,589	20,452,394	7,513,907	1,863,197	5,337,208	138,909	174,593	106,038	
Montana	4,354,961	3,910,230	1,450,956	412,572	954,144	26,648	57,592	13,303	
Nebraska	9,554,897	7,435,404	2,855,342	887,491	1,879,526	32,705	55,620	30,330	
Nevada	9,235,879	7,918,011	2,394,176	534,567	1,811,101	15,953	32,555	44,244	
New Hampshire	5,462,875	4,932,454	1,769,410	383,712	1,331,472	37,541	16,685	18,339	
New Jersey	47,868,258	40,931,889	15,013,065	2,689,557	11,891,635	281,949	149,924	241,098	
New Mexico	9,313,310	8,377,324	2,968,963	1,069,769	1,787,559	42,760	68,875	28,678	
New York	150,313,373	126,294,886	34,009,092	5,587,746	27,107,927	906,287	407,132	686,476	
North Carolina	36,258,374	31,222,171	11,017,475	3,636,142	6,942,293	182,830	256,210	135,141	
North Dakota	3,295,621	3,001,545	1,055,407	393,583	606,314	14,404	41,106	8,104	
Ohio	56,864,760	48,108,182	17,337,102	4,550,747	11,841,308	553,903	391,144	308,321	
Oklahoma	14,159,189	12,218,901	4,776,044	1,367,707	3,234,155	77,460	96,722	56,071	
Oregon	19,898,069	16,537,033	5,539,625	1,666,057	3,658,712	78,627	136,229	103,348	
Pennsylvania	62,205,587	53,058,776	18,577,751	4,124,801	13,108,015	495,768	849,167	146,463	
Rhode Island	5,677,315	4,884,329	1,576,724	339,838	1,127,279	32,110	77,497	24,431	
South Carolina	18,694,456	15,939,282	5,613,239	1,558,546	3,789,744	96,681	168,268	72,173	
South Dakota	3,183,990	2,912,034	976,909	242,398	693,632	6,887	33,992	12,978	
Tennessee	27,153,993	21,234,091	6,863,653	1,990,089	4,627,207	84,210	162,147	74,384	
Texas	88,181,030	76,431,437	30,367,466	7,765,484	21,901,900	338,872	361,210	253,094	
Utah	10,796,500	8,998,342	3,581,996	1,314,161	2,125,185	42,806	99,844	47,975	
Vermont	3,069,830	2,780,905	1,120,188	319,672	727,998	36,852	35,666	9,087	
Virginia	31,562,449	28,524,027	10,418,976	2,841,785	7,171,432	214,773	190,986	164,016	
Washington	36,118,090	28,882,454	9,811,547	2,723,308	6,640,379	260,298	187,562	182,856	
West Virginia	8,971,467	7,743,592	2,772,941	690,299	1,917,890	38,718	126,034	20,768	
Wisconsin	28,448,813	25,290,370	9,715,508	2,641,317	6,739,841	175,386	158,964	164,908	
Wyoming	3,151,478	2,798,393	994,619	274,976	676,778	19,453	23,412	12,087	

See footnote at end of table.

Table 34. Expenditure of State and Local Governments by Function and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.							
	Social services and income maintenance							
	Public welfare							
	Total	Cash assistance programs		Vendor payments		Welfare institutions	Other public welfare	Hospitals
		Categorical assistance programs	Other cash assistance programs	For medical care	Other vendor payments			
9	10	11	12	13	14	15	16	
United States	203,782,935	25,579,607	2,947,341	129,791,419	1,607,766	976,869	42,879,933	68,090,295
Alabama	2,575,844	174,761	—	2,083,644	53	—	317,386	1,975,886
Alaska	760,620	275,600	3,095	344,261	7,093	33,457	97,114	86,061
Arizona	2,632,120	214,183	28,850	1,755,183	—	5,927	627,977	316,987
Arkansas	1,675,690	46,298	25,761	1,295,539	932	—	307,160	638,385
California	27,106,172	8,153,237	375,936	13,049,374	382	94,913	5,432,330	8,615,352
Colorado	2,294,525	165,369	5,553	1,270,623	104,372	13,401	735,207	735,064
Connecticut	2,892,553	431,018	26,877	1,959,483	30,938	26,419	417,818	984,509
Delaware	502,321	30,886	2,793	288,958	71	38,709	140,904	60,422
District of Columbia	1,186,639	108,983	6,541	850,450	3,972	—	216,693	297,366
Florida	7,936,215	588,189	—	5,687,027	154,392	668	1,505,939	3,716,330
Georgia	5,423,487	383,860	—	4,169,082	—	—	870,545	2,796,813
Hawaii	995,813	183,847	25,034	667,854	3,493	—	115,585	237,641
Idaho	633,238	58,924	32	413,966	846	13,609	145,861	262,606
Illinois	8,553,340	881,071	42,908	5,053,695	72,257	43,352	2,460,057	1,862,685
Indiana	3,422,252	92,618	—	2,418,595	60,764	33,724	816,551	1,781,215
Iowa	1,838,330	154,817	3,281	1,143,498	13,920	39,181	483,633	1,118,496
Kansas	1,164,102	98,355	—	779,037	2,550	4,554	279,606	669,378
Kentucky	3,245,820	216,584	—	2,527,424	11,341	14,107	476,364	608,575
Louisiana	2,931,812	143,106	225	2,230,345	3,154	—	554,982	2,254,078
Maine	1,366,127	168,843	5,002	895,720	82,294	789	213,479	102,223
Maryland	3,081,992	367,827	—	2,053,344	18,509	6,071	636,241	319,728
Massachusetts	5,835,658	706,642	104,107	3,756,902	28,471	33,386	1,206,150	1,138,377
Michigan	7,172,382	743,719	25,969	4,047,748	73,992	41,102	2,239,852	2,012,181
Minnesota	4,709,670	594,219	26,848	2,963,554	6,002	37,732	1,081,315	1,203,356
Mississippi	1,778,555	47,569	100	1,460,585	743	—	269,558	1,449,492
Missouri	3,139,430	276,512	15,053	2,299,794	19,172	51	528,848	1,000,644
Montana	518,874	39,343	—	317,744	4	7,884	153,899	80,500
Nebraska	1,069,120	60,305	1,437	664,052	36,379	29,922	277,025	598,644
Nevada	712,226	44,121	2,184	455,967	33	—	209,921	479,492
New Hampshire	944,464	59,354	2,907	657,113	1,437	13,567	210,086	41,486
New Jersey	5,301,881	631,015	32,842	3,277,880	46,303	41,545	1,272,296	1,167,874
New Mexico	1,295,199	150,234	6,012	915,475	2,039	17,396	204,043	495,958
New York	26,872,380	3,621,735	781,883	16,911,614	416,946	127,398	5,012,804	7,638,131
North Carolina	4,956,365	296,884	319,914	3,456,270	4,776	—	878,521	3,063,427
North Dakota	485,325	32,296	499	301,856	1,316	3,294	146,064	45,637
Ohio	8,486,798	950,721	87,698	5,562,001	71,849	34,260	1,780,269	1,653,931
Oklahoma	1,732,900	141,778	12,313	1,182,752	27	42,072	353,958	934,740
Oregon	2,393,223	347,063	496	1,489,848	32	—	555,784	709,554
Pennsylvania	10,093,260	885,511	161,993	5,467,104	66,143	91,909	3,420,600	1,617,815
Rhode Island	875,695	144,585	8,961	523,214	61	13,524	185,350	79,877
South Carolina	2,638,242	114,737	76,474	1,996,597	45,636	—	404,798	1,793,862
South Dakota	403,092	25,088	11	264,152	6,691	3,687	103,463	63,854
Tennessee	3,781,480	158,624	174,455	2,725,146	25,465	—	697,790	1,973,436
Texas	11,127,889	849,674	353,697	8,509,332	19,472	1,459	1,394,255	5,107,159
Utah	992,504	119,415	1,715	601,870	75,798	63	193,643	358,221
Vermont	523,478	60,929	3,129	337,333	273	8,771	113,043	8,749
Virginia	3,624,293	521,118	41,095	2,301,660	37,399	—	723,021	1,373,502
Washington	4,080,905	538,945	97,401	2,508,262	238	24,906	911,153	1,382,974
West Virginia	1,604,048	56,833	999	1,334,731	—	1,520	209,965	283,785
Wisconsin	4,151,676	411,032	52,249	2,377,477	37,337	30,811	1,242,770	633,338
Wyoming	262,911	11,230	3,012	186,284	12,399	1,729	48,257	260,499

See footnote at end of table.

Table 34. Expenditure of State and Local Governments by Function and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.							
	Social services and income maintenance—Con.			Transportation				
	Health	Employment security administration	Veterans' services (State only)	Highways	Air transportation (airports)	Parking facilities	Water transport and terminals	Transit subsidies
	17	18	19	20	21	22	23	24
United States	42,242,162	4,009,035	243,188	82,061,882	10,127,909	811,501	2,809,308	354,681
Alabama	790,026	61,526	10,149	1,152,861	100,615	12,164	48,919	2,248
Alaska	163,702	29,804	30,042	682,830	117,837	660	27,742	—
Arizona	535,722	48,978	7,946	1,254,148	184,112	4,020	—	—
Arkansas	296,290	39,286	3,051	885,470	58,124	871	2,133	—
California	7,146,917	402,368	20,655	6,401,037	1,464,827	118,710	837,539	105,390
Colorado	355,774	41,049	—	1,368,639	280,021	13,375	122	422
Connecticut	361,532	85,384	—	1,096,381	27,614	19,258	6,544	20,681
Delaware	161,904	8,968	229	327,433	236	2,338	284	671
District of Columbia	144,230	13,321	—	117,916	—	2,176	—	—
Florida	2,164,388	37,727	9,424	4,588,104	1,003,162	62,952	257,935	45
Georgia	966,226	107,909	6,336	1,903,208	219,700	4,370	100,996	—
Hawaii	273,215	35,323	2,537	395,565	182,893	275	33,558	—
Idaho	124,650	24,585	—	492,601	28,612	2,033	657	—
Illinois	1,998,227	215,284	8,435	3,791,146	538,266	31,651	8,634	17,352
Indiana	461,271	91,436	592	1,607,014	119,128	9,355	8,151	5,401
Iowa	320,923	85,132	—	1,419,753	61,363	18,064	179	20,687
Kansas	385,643	18,810	1,766	1,358,532	36,935	3,490	845	—
Kentucky	370,606	73,203	413	1,256,986	196,223	6,493	8,043	—
Louisiana	468,684	64,340	9,884	1,216,252	128,587	6,356	114,935	10,580
Maine	218,095	29,319	916	498,590	19,556	866	10,307	239
Maryland	762,474	35,942	2,504	1,404,554	104,945	25,698	88,441	—
Massachusetts	1,399,855	74,885	3,276	2,537,442	227,633	13,079	50,617	—
Michigan	2,181,377	168,387	—	2,468,661	197,295	37,457	4,264	4,373
Minnesota	676,278	103,384	5,287	2,043,110	227,295	31,611	11,757	2,861
Mississippi	266,061	49,400	14,922	981,364	34,213	1,480	28,331	423
Missouri	754,876	69,007	22,386	1,703,723	251,385	9,734	2,601	148
Montana	178,702	5,955	605	412,536	18,713	1,674	—	—
Nebraska	114,052	24,998	1,585	755,160	52,934	5,364	4,276	459
Nevada	140,402	38,024	1,206	684,245	379,275	5,432	—	—
New Hampshire	111,724	20,854	201	413,132	7,083	5,589	2,964	2,148
New Jersey	973,994	85,526	4,487	2,462,190	3,385	36,978	15,463	1,532
New Mexico	296,293	37,431	1,264	847,383	65,972	5,873	—	—
New York	2,746,096	406,892	5,570	6,063,964	1,043,732	53,184	188,365	123,228
North Carolina	1,396,498	75,296	5,405	2,096,539	154,601	10,249	29,922	1,939
North Dakota	52,977	5,817	572	288,628	30,419	1,688	1	—
Ohio	2,276,435	196,160	1,101	3,119,137	169,679	47,727	14,385	778
Oklahoma	345,294	31,590	—	941,132	62,057	4,386	2,093	—
Oregon	586,507	40,544	11,039	1,169,656	165,474	12,504	67,561	571
Pennsylvania	1,780,670	217,912	1,859	3,070,437	293,300	91,560	22,998	—
Rhode Island	251,757	34,294	69	250,530	32,590	255	1,981	21,476
South Carolina	837,067	62,795	—	772,688	86,678	4,555	69,291	2,656
South Dakota	69,900	15,196	655	404,804	21,240	1,690	—	25
Tennessee	748,814	80,327	2,462	1,589,664	147,365	2,901	1,482	—
Texas	2,004,614	231,821	22,356	4,913,717	425,813	16,118	157,286	199
Utah	261,948	29,005	—	792,951	96,934	—	—	257
Vermont	53,187	9,063	—	265,934	4,193	2,566	10	1,295
Virginia	743,869	76,737	2,301	2,481,631	667,060	25,211	182,324	6,467
Washington	1,465,933	161,055	3,808	2,088,533	209,085	4,254	385,010	30
West Virginia	196,057	25,598	1,556	827,600	72,596	6,416	4	100
Wisconsin	791,435	65,526	14,337	2,068,371	87,420	26,535	10,358	—
Wyoming	68,991	15,862	—	328,000	19,734	256	—	—

See footnote at end of table.

Table 34. Expenditure of State and Local Governments by Function and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.							
	Public safety				Environment and housing			
	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources		Parks and recreation	Housing and community development
					Total	Agriculture		
25	26	27	28	29	30	31	32	
United States	47,618,740	19,407,253	39,946,460	7,668,988	16,598,934	4,694,711	20,733,987	23,229,554
Alabama	541,374	218,013	323,350	66,383	178,886	92,310	248,229	309,565
Alaska	151,192	54,462	149,823	32,533	289,598	14,656	52,707	144,823
Arizona	869,854	338,914	701,806	118,037	338,842	83,269	579,976	222,183
Arkansas	292,379	106,400	240,695	51,704	144,074	83,331	101,175	100,730
California	7,712,594	3,183,838	6,209,434	1,976,759	3,122,822	670,642	3,019,136	4,583,639
Colorado	649,137	281,334	600,124	101,219	198,161	47,938	524,736	289,040
Connecticut	592,738	331,752	493,772	93,554	76,951	16,324	175,864	365,190
Delaware	131,700	14,402	123,147	38,790	79,280	17,053	47,235	78,526
District of Columbia	279,805	98,671	300,157	20,622	—	—	72,113	116,068
Florida	3,230,857	1,248,910	2,753,751	511,542	1,868,349	359,588	1,427,889	878,062
Georgia	1,050,368	430,590	1,199,638	125,410	392,939	176,429	461,798	530,433
Hawaii	192,287	88,386	127,535	34,128	78,953	41,289	255,052	243,972
Idaho	167,159	65,880	132,669	34,683	146,034	38,390	62,020	23,293
Illinois	2,404,047	933,142	1,310,529	252,071	316,093	138,514	1,520,540	1,332,554
Indiana	644,382	328,420	589,048	63,113	206,974	81,985	346,982	302,012
Iowa	350,462	115,241	210,014	45,193	224,273	134,358	177,405	137,817
Kansas	377,403	142,529	246,709	48,665	213,048	103,181	145,138	108,896
Kentucky	390,992	159,669	353,178	94,517	234,176	122,462	186,158	122,347
Louisiana	759,222	236,159	473,284	54,257	371,591	129,608	316,931	229,743
Maine	137,768	73,231	93,664	33,398	116,342	35,183	40,549	93,581
Maryland	885,188	404,010	872,988	119,078	324,071	71,228	552,792	604,216
Massachusetts	1,114,761	658,347	848,654	107,145	202,892	18,188	260,271	870,163
Michigan	1,563,311	535,976	1,564,842	198,253	533,660	129,158	473,446	221,727
Minnesota	702,137	223,148	481,101	163,525	401,824	131,535	557,512	407,215
Mississippi	320,027	114,071	245,104	60,597	182,279	87,358	100,544	134,439
Missouri	762,310	337,650	503,566	127,029	263,330	76,153	327,787	307,551
Montana	111,796	39,520	85,844	16,692	172,621	31,648	36,377	69,369
Nebraska	194,494	114,066	151,592	40,745	180,830	93,327	111,130	99,637
Nevada	372,323	180,220	337,816	99,276	98,856	20,599	249,927	112,754
New Hampshire	151,104	88,392	86,026	27,256	36,964	4,880	47,132	76,896
New Jersey	1,763,319	582,440	1,255,491	299,962	202,421	56,787	722,325	590,275
New Mexico	297,668	111,442	257,714	47,697	119,433	47,482	206,987	68,647
New York	5,132,773	2,050,429	3,908,022	571,057	402,287	89,876	1,645,146	3,389,266
North Carolina	1,029,038	357,861	1,088,339	165,167	596,995	204,298	414,545	395,166
North Dakota	56,525	47,163	30,251	28,045	132,992	68,882	91,731	43,109
Ohio	1,809,547	884,595	1,513,243	227,502	338,871	140,172	633,225	799,052
Oklahoma	401,634	228,602	374,792	63,568	153,078	79,763	212,042	109,957
Oregon	582,016	296,196	579,867	130,543	313,181	82,688	265,655	365,339
Pennsylvania	1,838,949	410,401	1,740,743	181,006	450,304	117,195	523,729	1,132,483
Rhode Island	174,864	134,814	119,698	23,167	24,683	1,898	64,468	121,854
South Carolina	494,197	160,725	527,347	58,249	179,982	75,760	201,037	148,177
South Dakota	75,560	26,730	77,435	8,558	94,399	35,771	83,044	23,797
Tennessee	745,792	331,029	587,255	83,411	178,846	76,882	432,344	428,475
Texas	2,760,918	1,078,661	3,114,693	303,128	771,303	225,283	912,523	824,791
Utah	305,346	96,314	243,543	38,001	177,957	42,192	256,123	108,087
Vermont	65,119	26,860	43,827	20,487	56,920	20,889	24,875	59,989
Virginia	981,619	452,779	947,965	168,434	169,251	41,764	428,712	528,154
Washington	866,316	515,960	848,304	311,807	565,161	96,321	576,383	560,686
West Virginia	139,666	45,535	121,779	33,291	152,961	32,005	87,345	89,901
Wisconsin	915,904	394,289	702,983	135,293	403,684	88,703	421,473	316,675
Wyoming	78,799	29,085	53,309	14,441	119,512	19,516	51,724	9,233

See footnote at end of table.

Table 34. Expenditure of State and Local Governments by Function and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.								
	Environment and housing—Con.		Government administration				Interest on general debt	Miscellaneous commercial activities	Other unallocable
	Sewerage	Sanitation other than sewerage	Financial administration	Judicial and legal	General public buildings	Other government administration			
							33	34	35	36	37	38	39	40	41
United States	25,665,908	15,883,415	24,400,409	21,645,774	7,891,806	12,705,749	62,422,023	339,245	65,262,413
Alabama	223,309	185,083	302,623	225,112	69,290	132,764	648,776	—	508,963
Alaska	89,496	43,774	190,920	146,513	51,348	104,178	447,293	73,801	1,167,567
Arizona	466,791	241,842	320,213	452,076	103,641	236,805	835,078	—	675,102
Arkansas	153,857	118,463	205,441	116,814	30,230	92,742	304,078	—	264,098
California	3,977,459	2,063,119	3,541,404	3,950,419	541,173	1,572,210	7,368,052	930	8,344,092
Colorado	330,340	88,686	346,644	286,620	104,570	234,731	1,085,535	5	680,144
Connecticut	227,546	344,471	370,454	292,846	89,973	195,571	1,171,600	—	1,950,916
Delaware	79,313	71,929	108,391	75,052	91,551	36,739	276,022	—	124,562
District of Columbia	141,448	31,902	91,974	153,988	29,967	28,826	303,212	754	209,817
Florida	1,140,175	1,471,584	1,565,101	1,268,881	160,669	733,706	3,675,409	—	2,686,696
Georgia	602,447	416,268	480,482	387,526	207,734	548,571	1,103,597	—	1,477,699
Hawaii	146,213	109,246	110,736	148,956	66,168	83,878	469,916	—	827,383
Idaho	121,432	70,451	99,809	88,653	30,025	50,369	155,171	4,255	179,565
Illinois	1,111,689	398,239	1,286,560	800,524	344,427	517,762	3,037,883	—	2,691,370
Indiana	476,105	174,872	405,819	259,510	107,095	352,783	838,356	140	984,005
Iowa	280,395	122,611	224,682	195,297	58,118	104,751	323,040	—	421,076
Kansas	185,130	78,334	246,716	172,460	74,375	110,818	482,928	—	566,363
Kentucky	248,378	139,442	240,775	233,702	43,826	168,773	1,140,554	—	653,796
Louisiana	310,487	227,707	307,758	278,517	197,167	190,659	1,060,019	—	592,293
Maine	104,477	77,367	133,285	50,880	46,703	57,822	249,568	—	278,510
Maryland	577,891	472,834	479,521	380,016	174,981	194,471	1,274,912	5,960	1,245,912
Massachusetts	849,055	302,645	528,689	595,203	157,801	238,186	2,047,567	1,674	2,689,360
Michigan	1,334,196	372,525	639,611	754,327	283,552	512,453	1,856,020	869	2,324,785
Minnesota	466,363	246,631	480,914	366,330	149,280	292,254	1,315,688	—	1,094,945
Mississippi	101,875	91,634	170,169	117,785	172,730	122,802	420,653	—	386,375
Missouri	447,355	103,434	337,522	314,730	319,136	245,301	816,047	—	665,767
Montana	40,265	44,120	115,450	59,467	18,176	40,872	192,161	—	185,682
Nebraska	100,710	62,137	148,695	82,720	23,444	76,134	186,988	—	349,818
Nevada	153,317	9,650	194,658	172,284	118,637	133,493	487,346	924	317,808
New Hampshire	65,388	81,103	93,850	79,401	28,527	71,675	435,479	—	225,867
New Jersey	820,409	979,784	716,634	979,661	342,989	369,747	2,307,213	—	3,691,746
New Mexico	105,612	90,968	188,490	136,028	41,083	104,138	287,096	—	271,307
New York	2,045,885	2,064,922	2,246,598	2,013,877	1,007,391	804,250	8,215,713	48,029	10,912,131
North Carolina	457,221	490,140	382,407	372,020	150,983	354,146	936,157	10,064	1,079,065
North Dakota	15,412	27,851	61,415	41,250	16,456	21,570	111,684	121,701	179,815
Ohio	1,373,217	384,455	1,222,423	888,985	498,574	390,511	1,755,889	3,866	1,772,673
Oklahoma	204,083	131,736	275,847	145,907	50,108	154,101	456,103	2,364	368,672
Oregon	471,963	149,964	609,977	311,540	147,031	181,204	669,411	—	663,540
Pennsylvania	1,165,379	534,990	805,945	866,434	303,886	593,485	3,398,745	—	3,198,272
Rhode Island	101,314	48,830	107,349	92,124	31,600	60,550	347,771	1,632	279,932
South Carolina	157,323	205,583	209,295	159,935	179,439	203,409	510,571	—	590,767
South Dakota	49,864	29,284	83,838	34,634	13,609	31,689	150,075	39,867	119,308
Tennessee	399,502	304,510	300,900	345,902	95,213	192,117	778,004	—	764,823
Texas	1,492,499	691,192	1,254,103	1,129,399	405,018	590,318	3,726,502	8,300	2,740,557
Utah	152,208	95,274	194,493	181,884	94,105	116,242	315,974	6,609	454,391
Vermont	31,895	33,196	78,716	32,685	27,710	22,775	133,790	—	124,311
Virginia	611,728	482,067	732,227	381,317	249,227	275,151	1,422,883	—	926,126
Washington	653,007	400,567	530,438	531,234	74,377	320,691	1,209,596	—	1,141,937
West Virginia	111,188	50,763	198,894	84,922	56,972	104,201	413,605	—	241,100
Wisconsin	654,276	402,866	364,915	366,126	192,567	266,854	1,138,218	7,501	877,334
Wyoming	39,021	22,370	66,639	43,301	19,154	66,501	128,075	—	94,270

See footnote at end of table.

Table 34. Expenditure of State and Local Governments by Function and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Utilities					Liquor stores	Insurance trust
	Total	Water supply	Electric power	Gas supply	Transit		
	42	43	44	45	46			47	48
United States	95,850,859	31,136,275	34,376,735	3,901,982	26,435,867	3,235,667	110,362,816
Alabama	1,606,209	445,486	886,496	253,793	20,434	141,889	1,196,165
Alaska	270,414	54,453	187,472	5,072	23,417	—	550,341
Arizona	2,193,477	661,592	1,390,077	23,245	118,563	—	1,193,810
Arkansas	479,290	196,791	266,104	2,324	14,071	—	594,513
California	17,544,710	7,152,713	5,229,018	70,297	5,092,682	—	17,638,539
Colorado	1,606,428	752,484	492,151	89,976	271,817	—	1,539,399
Connecticut	639,002	167,541	191,687	10,966	268,808	—	1,848,696
Delaware	149,949	35,550	75,114	—	39,285	—	286,208
District of Columbia	1,128,668	117,513	—	—	1,011,155	—	534,917
Florida	4,788,113	2,034,549	1,973,626	139,614	640,324	—	3,102,713
Georgia	2,973,641	1,133,619	1,108,658	303,525	427,839	—	1,708,649
Hawaii	256,864	127,426	—	—	129,438	—	672,194
Idaho	126,050	66,853	53,562	—	5,635	38,612	386,191
Illinois	3,520,301	1,432,275	324,118	31,864	1,732,044	—	5,138,641
Indiana	1,202,011	258,921	506,564	384,990	51,536	—	1,062,981
Iowa	544,635	233,522	221,271	39,402	50,440	62,194	665,078
Kansas	676,639	310,590	333,470	22,900	9,679	—	653,095
Kentucky	891,158	439,269	308,185	75,475	68,229	—	1,306,303
Louisiana	794,069	301,410	291,047	85,163	116,449	—	1,598,601
Maine	84,515	65,970	14,625	—	3,920	46,832	433,378
Maryland	786,646	315,651	40,807	2,559	427,629	105,161	2,161,314
Massachusetts	2,845,827	537,922	795,805	36,304	1,475,796	—	3,114,601
Michigan	1,617,649	722,077	527,339	37	368,196	374,211	3,987,756
Minnesota	1,175,998	329,205	602,694	77,256	166,843	159,236	1,763,903
Mississippi	496,940	158,810	255,157	75,788	7,185	114,288	879,033
Missouri	1,263,662	449,373	510,551	87,713	216,025	—	1,298,533
Montana	66,366	54,684	902	494	10,286	29,247	349,118
Nebraska	1,814,954	143,724	1,493,515	157,837	19,878	—	304,539
Nevada	562,744	398,245	47,918	—	116,581	—	755,124
New Hampshire	97,598	79,826	8,486	—	9,286	208,760	224,063
New Jersey	2,111,043	486,178	67,594	—	1,557,271	—	4,825,326
New Mexico	363,704	221,243	76,948	20,075	45,438	—	572,282
New York	10,193,158	1,486,304	1,449,140	2,544	7,255,170	—	13,825,329
North Carolina	2,854,462	844,435	1,813,369	94,108	102,550	260,026	1,921,715
North Dakota	84,661	60,694	20,313	171	3,483	—	209,415
Ohio	2,054,516	1,018,353	546,038	39,889	450,236	262,959	6,439,103
Oklahoma	864,548	391,523	426,211	21,044	25,770	—	1,075,740
Oregon	1,295,307	355,657	476,241	2,603	460,806	114,868	1,950,861
Pennsylvania	2,877,978	852,551	77,253	551,482	1,396,692	676,985	5,591,848
Rhode Island	138,830	97,716	4,557	—	36,557	—	654,156
South Carolina	1,672,236	480,262	1,018,457	151,934	21,583	—	1,082,938
South Dakota	128,796	62,621	57,431	5,889	2,855	14,059	129,101
Tennessee	4,705,041	609,447	3,356,262	666,833	72,499	—	1,214,861
Texas	6,617,927	2,733,024	2,617,385	201,753	1,065,765	—	5,131,666
Utah	1,265,805	351,155	818,187	184	96,279	71,585	460,768
Vermont	135,175	40,272	87,142	—	7,761	26,456	127,294
Virginia	1,309,140	800,820	198,433	162,573	147,314	227,049	1,502,233
Washington	3,730,871	545,739	2,638,811	3,629	542,692	230,437	3,274,328
West Virginia	165,452	138,151	5,266	—	22,035	39,901	1,022,522
Wisconsin	976,458	311,351	454,789	677	209,641	217	2,181,768
Wyoming	101,224	70,735	30,489	—	—	30,695	221,166

¹Duplicative intergovernmental transactions are excluded; see text.

Table 35. Percent Distribution of State and Local Government Expenditure by Function and State: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure							
	Total expenditure	Total general expenditure	Education services					Libraries
			Education					
			Total	Higher education	Elementary and secondary education	Assistance and subsidies	Other education	
1	2	3	4	5	6	7	8	
United States	100.0	85.7	28.7	7.3	20.2	.6	.7	.4
Alabama	100.0	85.4	31.1	9.8	19.4	.5	1.3	.2
Alaska	100.0	89.1	21.1	4.0	16.2	.1	.7	.4
Arizona	100.0	84.0	29.2	8.0	19.8	.5	.9	.5
Arkansas	100.0	89.8	33.0	8.7	21.6	.6	2.0	.3
California	100.0	82.1	23.8	6.3	16.5	.6	.5	.4
Colorado	100.0	84.7	31.3	10.3	20.1	.4	.5	.6
Connecticut	100.0	87.7	26.6	4.5	21.1	.4	.7	.6
Delaware	100.0	90.0	33.7	11.4	19.7	.7	1.9	.6
District of Columbia	100.0	72.3	11.2	1.3	10.0	.0	.0	.4
Florida	100.0	88.9	26.3	5.3	20.0	.5	.4	.4
Georgia	100.0	87.5	31.1	6.8	21.9	1.0	1.5	.2
Hawaii	100.0	87.9	20.4	7.7	12.4	.1	.2	.3
Idaho	100.0	89.8	34.0	9.5	23.3	.3	.9	.5
Illinois	100.0	86.0	28.2	6.5	20.2	.8	.8	.6
Indiana	100.0	91.2	37.4	11.5	24.4	.8	.7	.8
Iowa	100.0	91.0	34.7	11.9	21.0	1.0	.7	.6
Kansas	100.0	89.2	33.5	10.2	22.1	.5	.7	.4
Kentucky	100.0	87.6	30.1	8.8	19.2	.7	1.5	.3
Louisiana	100.0	88.7	28.0	7.7	18.7	.4	1.0	.4
Maine	100.0	91.1	30.4	6.4	22.5	.4	1.1	.3
Maryland	100.0	88.2	32.1	8.7	22.0	.7	.7	.5
Massachusetts	100.0	84.2	23.4	4.5	17.6	.4	.9	.5
Michigan	100.0	88.5	35.1	10.1	24.1	.6	.4	.5
Minnesota	100.0	89.0	30.5	7.2	22.1	.8	.5	.5
Mississippi	100.0	88.2	29.5	9.7	18.1	.7	1.0	.4
Missouri	100.0	88.9	32.6	8.1	23.2	.6	.8	.5
Montana	100.0	89.8	33.3	9.5	21.9	.6	1.3	.3
Nebraska	100.0	77.8	29.9	9.3	19.7	.3	.6	.3
Nevada	100.0	85.7	25.9	5.8	19.6	.2	.4	.5
New Hampshire	100.0	90.3	32.4	7.0	24.4	.7	.3	.3
New Jersey	100.0	85.5	31.4	5.6	24.8	.6	.3	.5
New Mexico	100.0	90.0	31.9	11.5	19.2	.5	.7	.3
New York	100.0	84.0	22.6	3.7	18.0	.6	.3	.5
North Carolina	100.0	86.1	30.4	10.0	19.1	.5	.7	.4
North Dakota	100.0	91.1	32.0	11.9	18.4	.4	1.2	.2
Ohio	100.0	84.6	30.5	8.0	20.8	1.0	.7	.5
Oklahoma	100.0	86.3	33.7	9.7	22.8	.5	.7	.4
Oregon	100.0	83.1	27.8	8.4	18.4	.4	.7	.5
Pennsylvania	100.0	85.3	29.9	6.6	21.1	.8	1.4	.2
Rhode Island	100.0	86.0	27.8	6.0	19.9	.6	1.4	.4
South Carolina	100.0	85.3	30.0	8.3	20.3	.5	.9	.4
South Dakota	100.0	91.5	30.7	7.6	21.8	.2	1.1	.4
Tennessee	100.0	78.2	25.3	7.3	17.0	.3	.6	.3
Texas	100.0	86.7	34.4	8.8	24.8	.4	.4	.3
Utah	100.0	83.3	33.2	12.2	19.7	.4	.9	.4
Vermont	100.0	90.6	36.5	10.4	23.7	1.2	1.2	.3
Virginia	100.0	90.4	33.0	9.0	22.7	.7	.6	.5
Washington	100.0	80.0	27.2	7.5	18.4	.7	.5	.5
West Virginia	100.0	86.3	30.9	7.7	21.4	.4	1.4	.2
Wisconsin	100.0	88.9	34.2	9.3	23.7	.6	.6	.6
Wyoming	100.0	88.8	31.6	8.7	21.5	.6	.7	.4

Table 35. **Percent Distribution of State and Local Government Expenditure by Function and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.										
	Social services and income maintenance										
	Public welfare						Hospitals	Health	Employment security administration	Veterans' services	
	Total	Cash assistance programs		Vendor payments		Welfare institutions					Other public welfare
		Categorical assistance programs	Other cash assistance programs	For medical care	Other vendor payments						
9	10	11	12	13	14	15	16	17	18	19	
United States	14.0	1.8	.2	8.9	.1	.1	2.9	4.7	2.9	.3	—
Alabama	12.8	.9	—	10.3	—	—	1.6	9.8	3.9	.3	.1
Alaska	10.1	3.7	—	4.6	.1	.4	1.3	1.1	2.2	.4	.4
Arizona	12.4	1.0	.1	8.3	—	—	3.0	1.5	2.5	.2	—
Arkansas	16.0	.4	.2	12.4	—	—	2.9	6.1	2.8	.4	—
California	13.8	4.2	.2	6.7	—	—	2.8	4.4	3.6	.2	—
Colorado	11.1	.8	—	6.2	.5	.1	3.6	3.6	1.7	.2	—
Connecticut	14.3	2.1	.1	9.7	.2	.1	2.1	4.9	1.8	.4	—
Delaware	11.5	.7	.1	6.6	—	.9	3.2	1.4	3.7	.2	—
District of Columbia	19.8	1.8	.1	14.2	.1	—	3.6	5.0	2.4	.2	—
Florida	11.1	.8	—	8.0	.2	—	2.1	5.2	3.0	.1	—
Georgia	14.5	1.0	—	11.2	—	—	2.3	7.5	2.6	.3	—
Hawaii	13.0	2.4	.3	8.7	—	—	1.5	3.1	3.6	.5	—
Idaho	11.7	1.1	—	7.6	—	.3	2.7	4.8	2.3	.5	—
Illinois	13.8	1.4	.1	8.2	.1	.1	4.0	3.0	3.2	.3	—
Indiana	13.3	.4	—	9.4	.2	.1	3.2	6.9	1.8	.4	—
Iowa	13.0	1.1	—	8.1	.1	.3	3.4	7.9	2.3	.6	—
Kansas	9.4	.8	—	6.3	—	—	2.3	5.4	3.1	.2	—
Kentucky	18.3	1.2	—	14.2	.1	.1	2.7	3.4	2.1	.4	—
Louisiana	13.8	.7	—	10.5	—	—	2.6	10.6	2.2	.3	—
Maine	21.5	2.7	.1	14.1	1.3	—	3.4	1.6	3.4	.5	—
Maryland	11.9	1.4	—	7.9	.1	—	2.5	1.2	2.9	.1	—
Massachusetts	15.5	1.9	.3	10.0	.1	.1	3.2	3.0	3.7	.2	—
Michigan	13.8	1.4	.1	7.8	.1	.1	4.3	3.9	4.2	.3	—
Minnesota	16.7	2.1	.1	10.5	—	.1	3.8	4.3	2.4	.4	—
Mississippi	14.1	.4	—	11.6	—	—	2.1	11.5	2.1	.4	.1
Missouri	13.6	1.2	.1	10.0	.1	—	2.3	4.3	3.3	.3	.1
Montana	11.9	.9	—	7.3	—	.2	3.5	1.8	4.1	.1	—
Nebraska	11.2	.6	—	6.9	.4	.3	2.9	6.3	1.2	.3	—
Nevada	7.7	.5	—	4.9	—	—	2.3	5.2	1.5	.4	—
New Hampshire	17.3	1.1	.1	12.0	—	.2	3.8	.8	2.0	.4	—
New Jersey	11.1	1.3	.1	6.8	.1	.1	2.7	2.4	2.0	.2	—
New Mexico	13.9	1.6	.1	9.8	—	.2	2.2	5.3	3.2	.4	—
New York	17.9	2.4	.5	11.3	.3	.1	3.3	5.1	1.8	.3	—
North Carolina	13.7	.8	.9	9.5	—	—	2.4	8.4	3.9	.2	—
North Dakota	14.7	1.0	—	9.2	—	.1	4.4	1.4	1.6	.2	—
Ohio	14.9	1.7	.2	9.8	.1	.1	3.1	2.9	4.0	.3	—
Oklahoma	12.2	1.0	.1	8.4	—	.3	2.5	6.6	2.4	.2	—
Oregon	12.0	1.7	—	7.5	—	—	2.8	3.6	2.9	.2	.1
Pennsylvania	16.2	1.4	.3	8.8	.1	.1	5.5	2.6	2.9	.4	—
Rhode Island	15.4	2.5	.2	9.2	—	.2	3.3	1.4	4.4	.6	—
South Carolina	14.1	.6	.4	10.7	.2	—	2.2	9.6	4.5	.3	—
South Dakota	12.7	.8	—	8.3	.2	.1	3.2	2.0	2.2	.5	—
Tennessee	13.9	.6	.6	10.0	.1	—	2.6	7.3	2.8	.3	—
Texas	12.6	1.0	.4	9.6	—	—	1.6	5.8	2.3	.3	—
Utah	9.2	1.1	—	5.6	.7	—	1.8	3.3	2.4	.3	—
Vermont	17.1	2.0	.1	11.0	—	.3	3.7	.3	1.7	.3	—
Virginia	11.5	1.7	.1	7.3	.1	—	2.3	4.4	2.4	.2	—
Washington	11.3	1.5	.3	6.9	—	.1	2.5	3.8	4.1	.4	—
West Virginia	17.9	.6	—	14.9	—	—	2.3	3.2	2.2	.3	—
Wisconsin	14.6	1.4	.2	8.4	.1	.1	4.4	2.2	2.8	.2	.1
Wyoming	8.3	.4	.1	5.9	.4	.1	1.5	8.3	2.2	.5	—

Table 35. **Percent Distribution of State and Local Government Expenditure by Function and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.								
	Transportation					Public safety			
	Highways	Air transportation	Parking facilities	Water transport and terminals	Transit subsidies	Police protection	Fire protection	Correction	Protective inspection and regulation
	20	21	22	23	24	25	26	27	28
United States	5.6	.7	.1	.2	—	3.3	1.3	2.7	.5
Alabama	5.7	.5	.1	.2	—	2.7	1.1	1.6	.3
Alaska	9.1	1.6	—	.4	—	2.0	.7	2.0	.4
Arizona	5.9	.9	—	—	—	4.1	1.6	3.3	.6
Arkansas	8.4	.6	—	—	—	2.8	1.0	2.3	.5
California	3.3	.7	.1	.4	.1	3.9	1.6	3.2	1.0
Colorado	6.6	1.4	.1	—	—	3.1	1.4	2.9	.5
Connecticut	5.4	.1	.1	—	.1	2.9	1.6	2.4	.5
Delaware	7.5	—	.1	—	—	3.0	.3	2.8	.9
District of Columbia	2.0	—	—	—	—	4.7	1.6	5.0	.3
Florida	6.4	1.4	.1	.4	—	4.5	1.8	3.9	.7
Georgia	5.1	.6	—	.3	—	2.8	1.2	3.2	.3
Hawaii	5.2	2.4	—	.4	—	2.5	1.2	1.7	.4
Idaho	9.1	.5	—	—	—	3.1	1.2	2.4	.6
Illinois	6.1	.9	.1	—	—	3.9	1.5	2.1	.4
Indiana	6.3	.5	—	—	—	2.5	1.3	2.3	.2
Iowa	10.0	.4	.1	—	.1	2.5	.8	1.5	.3
Kansas	11.0	.3	—	—	—	3.1	1.2	2.0	.4
Kentucky	7.1	1.1	—	—	—	2.2	.9	2.0	.5
Louisiana	5.7	.6	—	.5	—	3.6	1.1	2.2	.3
Maine	7.9	.3	—	.2	—	2.2	1.2	1.5	.5
Maryland	5.4	.4	.1	.3	—	3.4	1.6	3.4	.5
Massachusetts	6.7	.6	—	.1	—	3.0	1.7	2.2	.3
Michigan	4.8	.4	.1	—	—	3.0	1.0	3.0	.4
Minnesota	7.2	.8	.1	—	—	2.5	.8	1.7	.6
Mississippi	7.8	.3	—	.2	—	2.5	.9	1.9	.5
Missouri	7.4	1.1	—	—	—	3.3	1.5	2.2	.6
Montana	9.5	.4	—	—	—	2.6	.9	2.0	.4
Nebraska	7.9	.6	.1	—	—	2.0	1.2	1.6	.4
Nevada	7.4	4.1	.1	—	—	4.0	2.0	3.7	1.1
New Hampshire	7.6	.1	.1	.1	—	2.8	1.6	1.6	.5
New Jersey	5.1	—	.1	—	—	3.7	1.2	2.6	.6
New Mexico	9.1	.7	.1	—	—	3.2	1.2	2.8	.5
New York	4.0	.7	—	.1	.1	3.4	1.4	2.6	.4
North Carolina	5.8	.4	—	.1	—	2.8	1.0	3.0	.5
North Dakota	8.8	.9	.1	—	—	1.7	1.4	.9	.9
Ohio	5.5	.3	.1	—	—	3.2	1.6	2.7	.4
Oklahoma	6.6	.4	—	—	—	2.8	1.6	2.6	.4
Oregon	5.9	.8	.1	.3	—	2.9	1.5	2.9	.7
Pennsylvania	4.9	.5	.1	—	—	3.0	.7	2.8	.3
Rhode Island	4.4	.6	—	—	.4	3.1	2.4	2.1	.4
South Carolina	4.1	.5	—	.4	—	2.6	.9	2.8	.3
South Dakota	12.7	.7	.1	—	—	2.4	.8	2.4	.3
Tennessee	5.9	.5	—	—	—	2.7	1.2	2.2	.3
Texas	5.6	.5	—	.2	—	3.1	1.2	3.5	.3
Utah	7.3	.9	—	—	—	2.8	.9	2.3	.4
Vermont	8.7	.1	.1	—	—	2.1	.9	1.4	.7
Virginia	7.9	2.1	.1	.6	—	3.1	1.4	3.0	.5
Washington	5.8	.6	—	1.1	—	2.4	1.4	2.3	.9
West Virginia	9.2	.8	.1	—	—	1.6	.5	1.4	.4
Wisconsin	7.3	.3	.1	—	—	3.2	1.4	2.5	.5
Wyoming	10.4	.6	—	—	—	2.5	.9	1.7	.5

Table 35. **Percent Distribution of State and Local Government Expenditure by Function and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.									
	Environment and housing					Government administration				
	Natural resources		Parks and recreation	Housing and community development	Sewerage	Solid waste management	Financial administration	Judicial and legal	General public buildings	Other government administration
	Total	Agriculture								
	29	30	31	32	33	34	35	36	37	38
United States	1.1	.3	1.4	1.6	1.8	1.1	1.7	1.5	.5	.9
Alabama .....	.9	.5	1.2	1.5	1.1	.9	1.5	1.1	.3	.7
Alaska	3.8	.2	.7	1.9	1.2	.6	2.5	1.9	.7	1.4
Arizona	1.6	.4	2.7	1.1	2.2	1.1	1.5	2.1	.5	1.1
Arkansas	1.4	.8	1.0	1.0	1.5	1.1	2.0	1.1	.3	.9
California	1.6	.3	1.5	2.3	2.0	1.1	1.8	2.0	.3	.8
Colorado	1.0	.2	2.5	1.4	1.6	.4	1.7	1.4	.5	1.1
Connecticut .....	.4	.1	.9	1.8	1.1	1.7	1.8	1.4	.4	1.0
Delaware	1.8	.4	1.1	1.8	1.8	1.6	2.5	1.7	2.1	.8
District of Columbia	—	—	1.2	1.9	2.4	.5	1.5	2.6	.5	.5
Florida	2.6	.5	2.0	1.2	1.6	2.1	2.2	1.8	.2	1.0
Georgia	1.1	.5	1.2	1.4	1.6	1.1	1.3	1.0	.6	1.5
Hawaii	1.0	.5	3.3	3.2	1.9	1.4	1.4	1.9	.9	1.1
Idaho	2.7	.7	1.1	.4	2.2	1.3	1.8	1.6	.6	.9
Illinois .....	.5	.2	2.5	2.2	1.8	.6	2.1	1.3	.6	.8
Indiana .....	.8	.3	1.4	1.2	1.9	.7	1.6	1.0	.4	1.4
Iowa	1.6	1.0	1.3	1.0	2.0	.9	1.6	1.4	.4	.7
Kansas	1.7	.8	1.2	.9	1.5	.6	2.0	1.4	.6	.9
Kentucky	1.3	.7	1.0	.7	1.4	.8	1.4	1.3	.2	.9
Louisiana	1.8	.6	1.5	1.1	1.5	1.1	1.5	1.3	.9	.9
Maine	1.8	.6	.6	1.5	1.6	1.2	2.1	.8	.7	.9
Maryland	1.3	.3	2.1	2.3	2.2	1.8	1.9	1.5	.7	.8
Massachusetts .....	.5	—	.7	2.3	2.2	.8	1.4	1.6	.4	.6
Michigan	1.0	.2	.9	.4	2.6	.7	1.2	1.5	.5	1.0
Minnesota	1.4	.5	2.0	1.4	1.7	.9	1.7	1.3	.5	1.0
Mississippi	1.4	.7	.8	1.1	.8	.7	1.4	.9	1.4	1.0
Missouri	1.1	.3	1.4	1.3	1.9	.4	1.5	1.4	1.4	1.1
Montana	4.0	.7	.8	1.6	.9	1.0	2.7	1.4	.4	.9
Nebraska	1.9	1.0	1.2	1.0	1.1	.7	1.6	.9	.2	.8
Nevada	1.1	.2	2.7	1.2	1.7	.1	2.1	1.9	1.3	1.4
New Hampshire .....	.7	.1	.9	1.4	1.2	1.5	1.7	1.5	.5	1.3
New Jersey .....	.4	.1	1.5	1.2	1.7	2.0	1.5	2.0	.7	.8
New Mexico	1.3	.5	2.2	.7	1.1	1.0	2.0	1.5	.4	1.1
New York .....	.3	.1	1.1	2.3	1.4	1.4	1.5	1.3	.7	.5
North Carolina	1.6	.6	1.1	1.1	1.3	1.4	1.1	1.0	.4	1.0
North Dakota	4.0	2.1	2.8	1.3	.5	.8	1.9	1.3	.5	.7
Ohio .....	.6	.2	1.1	1.4	2.4	.7	2.1	1.6	.9	.7
Oklahoma	1.1	.6	1.5	.8	1.4	.9	1.9	1.0	.4	1.1
Oregon	1.6	.4	1.3	1.8	2.4	.8	3.1	1.6	.7	.9
Pennsylvania .....	.7	.2	.8	1.8	1.9	.9	1.3	1.4	.5	1.0
Rhode Island .....	.4	—	1.1	2.1	1.8	.9	1.9	1.6	.6	1.1
South Carolina	1.0	.4	1.1	.8	.8	1.1	1.1	.9	1.0	1.1
South Dakota	3.0	1.1	2.6	.7	1.6	.9	2.6	1.1	.4	1.0
Tennessee .....	.7	.3	1.6	1.6	1.5	1.1	1.1	1.3	.4	.7
Texas .....	.9	.3	1.0	.9	1.7	.8	1.4	1.3	.5	.7
Utah	1.6	.4	2.4	1.0	1.4	.9	1.8	1.7	.9	1.1
Vermont	1.9	.7	.8	2.0	1.0	1.1	2.6	1.1	.9	.7
Virginia .....	.5	.1	1.4	1.7	1.9	1.5	2.3	1.2	.8	.9
Washington	1.6	.3	1.6	1.6	1.8	1.1	1.5	1.5	.2	.9
West Virginia	1.7	.4	1.0	1.0	1.2	.6	2.2	.9	.6	1.2
Wisconsin	1.4	.3	1.5	1.1	2.3	1.4	1.3	1.3	.7	.9
Wyoming	3.8	.6	1.6	.3	1.2	.7	2.1	1.4	.6	2.1

Table 35. **Percent Distribution of State and Local Government Expenditure by Function and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.			Utilities					Liquor stores	Insurance trust
	Interest on general debt	Miscellaneous commercial activities	Other and unallocable	Total	Water supply	Electric power	Gas supply	Transit		
United States	4.3	—	4.5	6.6	2.1	2.4	.3	1.8	.2	7.6
Alabama	3.2	—	2.5	8.0	2.2	4.4	1.3	.1	.7	5.9
Alaska	5.9	1.0	15.5	3.6	.7	2.5	.1	.3	—	7.3
Arizona	3.9	—	3.2	10.4	3.1	6.6	.1	.6	—	5.6
Arkansas	2.9	—	2.5	4.6	1.9	2.5	—	.1	—	5.7
California	3.8	—	4.3	8.9	3.6	2.7	—	2.6	—	9.0
Colorado	5.3	—	3.3	7.8	3.6	2.4	.4	1.3	—	7.5
Connecticut	5.8	—	9.6	3.2	.8	.9	.1	1.3	—	9.1
Delaware	6.3	—	2.8	3.4	.8	1.7	—	.9	—	6.5
District of Columbia	5.1	—	3.5	18.8	2.0	—	—	16.9	—	8.9
Florida	5.2	—	3.8	6.7	2.9	2.8	.2	.9	—	4.4
Georgia	3.0	—	4.0	8.0	3.0	3.0	.8	1.1	—	4.6
Hawaii	6.1	—	10.8	3.4	1.7	—	—	1.7	—	8.8
Idaho	2.9	.1	3.3	2.3	1.2	1.0	—	.1	.7	7.1
Illinois	4.9	—	4.4	5.7	2.3	.5	—	2.8	—	8.3
Indiana	3.3	—	3.8	4.7	1.0	2.0	1.5	.2	—	4.1
Iowa	2.3	—	3.0	3.9	1.7	1.6	.3	.4	.4	4.7
Kansas	3.9	—	4.6	5.5	2.5	2.7	.2	.1	—	5.3
Kentucky	6.4	—	3.7	5.0	2.5	1.7	.4	.4	—	7.3
Louisiana	5.0	—	2.8	3.7	1.4	1.4	.4	.5	—	7.5
Maine	3.9	—	4.4	1.3	1.0	.2	—	.1	.7	6.8
Maryland	4.9	—	4.8	3.0	1.2	.2	—	1.7	.4	8.4
Massachusetts	5.4	—	7.1	7.5	1.4	2.1	.1	3.9	—	8.3
Michigan	3.6	—	4.5	3.1	1.4	1.0	—	.7	—	7.7
Minnesota	4.7	—	3.9	4.2	1.2	2.1	.3	.6	.6	6.3
Mississippi	3.3	—	3.1	3.9	1.3	2.0	.6	.1	.9	7.0
Missouri	3.5	—	2.9	5.5	2.0	2.2	.4	.9	—	5.6
Montana	4.4	—	4.3	1.5	1.3	.0	.0	.2	.7	8.0
Nebraska	2.0	—	3.7	19.0	1.5	15.6	1.7	.2	—	3.2
Nevada	5.3	—	3.4	6.1	4.3	.5	—	1.3	—	8.2
New Hampshire	8.0	—	4.1	1.8	1.5	.2	—	.2	3.8	4.1
New Jersey	4.8	—	7.7	4.4	1.0	.1	—	3.3	—	10.1
New Mexico	3.1	—	2.9	3.9	2.4	.8	.2	.5	—	6.1
New York	5.5	—	7.3	6.8	1.0	1.0	—	4.8	—	9.2
North Carolina	2.6	—	3.0	7.9	2.3	5.0	.3	.3	.7	5.3
North Dakota	3.4	3.7	5.5	2.6	1.8	.6	—	.1	—	6.4
Ohio	3.1	—	3.1	3.6	1.8	1.0	.1	.8	.5	11.3
Oklahoma	3.2	—	2.6	6.1	2.8	3.0	.1	.2	—	7.6
Oregon	3.4	—	3.3	6.5	1.8	2.4	—	2.3	.6	9.8
Pennsylvania	5.5	—	5.1	4.6	1.4	.1	.9	2.2	1.1	9.0
Rhode Island	6.1	—	4.9	2.4	1.7	.1	—	.6	—	11.5
South Carolina	2.7	—	3.2	8.9	2.6	5.4	.8	.1	—	5.8
South Dakota	4.7	1.3	3.7	4.0	2.0	1.8	.2	.1	.4	4.1
Tennessee	2.9	—	2.8	17.3	2.2	12.4	2.5	.3	—	4.5
Texas	4.2	—	3.1	7.5	3.1	3.0	.2	1.2	—	5.8
Utah	2.9	.1	4.2	11.7	3.3	7.6	—	.9	.7	4.3
Vermont	4.4	—	4.0	4.4	1.3	2.8	—	.3	.9	4.1
Virginia	4.5	—	2.9	4.1	2.5	.6	.5	.5	.7	4.8
Washington	3.3	—	3.2	10.3	1.5	7.3	—	1.5	.6	9.1
West Virginia	4.6	—	2.7	1.8	1.5	.1	—	.2	.4	11.4
Wisconsin	4.0	—	3.1	3.4	1.1	1.6	—	.7	.0	7.7
Wyoming	4.1	—	3.0	3.2	2.2	1.0	—	—	1.0	7.0

Table 36. Per Capita Expenditure of State and Local Governments by Function and State: 1996-97

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure							Libraries
	Total expenditure	Total general expenditure	Education services				Other education	
			Education					
			Total	Higher education	Elementary and secondary	Assistance and subsidies		
1	2	3	4	5	6	7	8	
United States	5,455.77	4,673.49	1,565.13	396.13	1,100.30	32.64	36.06	23.50
Alabama	4,667.65	3,986.43	1,450.82	458.00	907.78	24.93	60.11	10.86
Alaska	12,337.69	10,992.19	2,600.19	499.41	2,003.11	9.10	88.58	48.85
Arizona	4,646.70	3,902.73	1,356.50	372.68	919.29	24.54	39.99	23.68
Arkansas	4,157.11	3,731.51	1,370.54	362.41	898.52	24.75	84.86	13.69
California	6,091.60	4,998.34	1,452.08	383.67	1,003.99	34.85	29.57	22.98
Colorado	5,297.72	4,489.44	1,658.68	547.69	1,064.92	21.62	24.46	32.71
Connecticut	6,203.79	5,442.33	1,653.16	278.41	1,307.90	21.75	45.10	34.14
Delaware	5,958.10	5,364.69	2,008.44	678.35	1,173.04	42.56	114.49	34.56
District of Columbia	11,319.53	8,180.69	1,269.98	141.68	1,128.30	—	—	40.95
Florida	4,858.93	4,321.30	1,276.49	258.72	970.75	26.70	20.32	19.81
Georgia	4,985.69	4,360.55	1,552.10	339.09	1,089.48	50.45	73.08	12.11
Hawaii	6,415.23	5,635.82	1,306.44	494.65	794.46	4.09	13.24	17.61
Idaho	4,486.03	4,030.40	1,527.06	425.75	1,045.34	14.79	41.17	21.58
Illinois	5,153.11	4,430.87	1,454.50	333.25	1,039.06	43.54	38.66	33.47
Indiana	4,371.25	3,985.07	1,634.28	503.81	1,064.64	35.00	30.84	34.43
Iowa	4,950.87	4,505.22	1,717.91	591.22	1,038.43	51.45	36.81	28.62
Kansas	4,755.03	4,243.79	1,593.75	486.46	1,051.81	22.79	32.68	20.66
Kentucky	4,548.56	3,986.55	1,369.66	399.01	872.13	30.01	68.51	14.17
Louisiana	4,871.19	4,321.65	1,362.15	377.24	912.67	21.41	50.83	17.08
Maine	5,110.13	4,655.44	1,551.76	325.95	1,150.05	21.89	53.87	17.22
Maryland	5,079.50	4,480.26	1,628.39	439.57	1,116.21	35.09	37.52	26.53
Massachusetts	6,173.37	5,198.49	1,446.27	274.83	1,089.27	24.88	57.29	30.72
Michigan	5,303.39	4,691.98	1,862.68	533.27	1,277.45	32.52	19.45	26.03
Minnesota	6,019.84	5,358.62	1,838.63	431.48	1,328.33	45.78	33.04	28.75
Mississippi	4,611.83	4,066.35	1,358.56	448.27	836.04	30.13	44.12	19.17
Missouri	4,255.66	3,781.88	1,389.41	344.53	986.91	25.69	32.28	19.61
Montana	4,954.45	4,448.50	1,650.69	469.37	1,085.49	30.32	65.52	15.13
Nebraska	5,766.38	4,487.27	1,723.20	535.60	1,134.29	19.74	33.57	18.30
Nevada	5,500.82	4,715.91	1,425.95	318.38	1,078.68	9.50	19.39	26.35
New Hampshire	4,661.16	4,208.58	1,509.74	327.40	1,136.07	32.03	14.24	15.65
New Jersey	5,940.46	5,079.66	1,863.13	333.77	1,475.76	34.99	18.61	29.92
New Mexico	5,402.15	4,859.24	1,722.14	620.52	1,036.87	24.80	39.95	16.63
New York	8,283.55	6,959.93	1,874.19	307.93	1,493.88	49.94	22.44	37.83
North Carolina	4,879.34	4,201.61	1,482.64	489.32	934.23	24.60	34.48	18.19
North Dakota	5,141.37	4,682.60	1,646.50	614.01	945.89	22.47	64.13	12.64
Ohio	5,080.39	4,298.06	1,548.92	406.57	1,057.92	49.49	34.95	27.55
Oklahoma	4,262.25	3,678.18	1,437.70	411.71	973.56	23.32	29.12	16.88
Oregon	6,135.70	5,099.30	1,708.18	513.74	1,128.19	24.25	42.01	31.87
Pennsylvania	5,179.05	4,417.52	1,546.73	343.42	1,091.33	41.28	70.70	12.19
Rhode Island	5,752.09	4,948.66	1,597.49	344.31	1,142.13	32.53	78.52	24.75
South Carolina	4,935.18	4,207.84	1,481.85	411.44	1,000.46	25.52	44.42	19.05
South Dakota	4,314.35	3,945.85	1,323.72	328.45	939.88	9.33	46.06	17.59
Tennessee	5,054.73	3,952.73	1,277.67	370.46	861.36	15.68	30.18	13.85
Texas	4,548.70	3,942.61	1,566.46	400.57	1,129.78	17.48	18.63	13.06
Utah	5,228.33	4,357.55	1,734.62	636.40	1,029.15	20.73	48.35	23.23
Vermont	5,211.94	4,721.40	1,901.85	542.74	1,235.99	62.57	60.55	15.43
Virginia	4,684.94	4,233.94	1,546.53	421.82	1,064.48	31.88	28.35	24.35
Washington	6,433.57	5,144.72	1,747.69	485.09	1,182.82	46.37	33.41	32.57
West Virginia	4,942.96	4,266.44	1,527.79	380.33	1,056.69	21.33	69.44	11.44
Wisconsin	5,469.87	4,862.60	1,868.01	507.85	1,295.87	33.72	30.56	31.71
Wyoming	6,565.58	5,829.99	2,072.12	572.87	1,409.95	40.53	48.78	25.18

Table 36. **Per Capita Expenditure of State and Local Governments by Function and State: 1996-97—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.										
	Social services and income maintenance										
	Public welfare						Hospitals	Health	Employment security administration	Veterans' services	
	Total	Cash assistance programs		Vendor payments		Welfare institutions					Other public welfare
		Categorical assistance programs	Other cash assistance programs	For medical care	Other vendor payments						
9	10	11	12	13	14	15	16	17	18	19	
United States	761.11	95.54	11.01	484.76	6.00	3.65	160.15	254.31	157.77	14.97	.91
Alabama	595.98	40.44	—	482.10	.01	—	73.43	457.17	182.79	14.24	2.35
Alaska	1,246.92	451.80	5.07	564.36	11.63	54.85	159.20	141.08	268.36	48.86	49.25
Arizona	578.11	47.04	6.34	385.50	—	1.30	137.93	69.62	117.66	10.76	1.75
Arkansas	664.17	18.35	10.21	513.49	.37	—	121.74	253.03	117.44	15.57	1.21
California	842.28	253.35	11.68	405.49	.01	2.95	168.80	267.71	222.08	12.50	.64
Colorado	589.55	42.49	1.43	326.47	26.82	3.44	188.90	188.87	91.41	10.55	—
Connecticut	885.39	131.93	8.23	599.78	9.47	8.09	127.89	301.35	110.66	26.14	—
Delaware	683.43	42.02	3.80	393.14	.10	52.67	191.71	82.21	220.28	12.20	.31
District of Columbia	2,238.94	205.63	12.34	1,604.62	7.49	—	408.85	561.07	272.13	25.13	—
Florida	540.72	40.08	—	387.48	10.52	.05	102.61	253.21	147.47	2.57	.64
Georgia	724.10	51.25	—	556.62	—	—	116.23	373.41	129.00	14.41	.85
Hawaii	835.41	154.23	21.00	560.28	2.93	—	96.97	199.36	229.21	29.63	2.13
Idaho	523.77	48.74	.03	342.40	.70	11.26	120.65	217.21	103.10	20.33	—
Illinois	713.43	73.49	3.58	421.53	6.03	3.62	205.19	155.37	166.67	17.96	.70
Indiana	583.50	15.79	—	412.38	10.36	5.75	139.22	303.70	78.65	15.59	.10
Iowa	644.12	54.25	1.15	400.67	4.88	13.73	169.46	391.90	112.45	29.83	—
Kansas	447.56	37.81	—	299.51	.98	1.75	107.50	257.35	148.27	7.23	.68
Kentucky	830.13	55.39	—	646.40	2.90	3.61	121.83	155.65	94.78	18.72	.11
Louisiana	673.36	32.87	.05	512.25	.72	—	127.46	517.70	107.64	14.78	2.27
Maine	1,099.94	135.94	4.03	721.19	66.26	.64	171.88	82.31	175.60	23.61	.74
Maryland	604.91	72.19	—	403.01	3.63	1.19	124.88	62.75	149.65	7.05	.49
Massachusetts	954.47	115.58	17.03	614.48	4.66	5.46	197.28	186.19	228.96	12.25	.54
Michigan	733.37	76.04	2.66	413.88	7.57	4.20	229.02	205.74	223.04	17.22	—
Minnesota	1,004.84	126.78	5.73	632.29	1.28	8.05	230.71	256.74	144.29	22.06	1.13
Mississippi	651.01	17.41	.04	534.62	.27	—	98.67	530.56	97.39	18.08	5.46
Missouri	580.52	51.13	2.78	425.26	3.55	.01	97.79	185.03	139.59	12.76	4.14
Montana	590.30	44.76	—	361.48	.00	8.97	175.08	91.58	203.30	6.77	.69
Nebraska	645.21	36.39	.87	400.76	21.95	18.06	167.18	361.28	68.83	15.09	.96
Nevada	424.20	26.28	1.30	271.57	.02	—	125.03	285.58	83.62	22.65	.72
New Hampshire	805.86	50.64	2.48	560.68	1.23	11.58	179.25	35.40	95.33	17.79	.17
New Jersey	657.96	78.31	4.08	406.79	5.75	5.16	157.89	144.93	120.87	10.61	.56
New Mexico	751.28	87.14	3.49	531.02	1.18	10.09	118.35	287.68	171.86	21.71	.73
New York	1,480.90	199.59	43.09	931.97	22.98	7.02	276.25	420.93	151.33	22.42	.31
North Carolina	666.98	39.95	43.05	465.12	.64	—	118.22	412.25	187.93	10.13	.73
North Dakota	757.14	50.38	.78	470.91	2.05	5.14	227.87	71.20	82.65	9.07	.89
Ohio	758.22	84.94	7.84	496.92	6.42	3.06	159.05	147.76	203.38	17.53	.10
Oklahoma	521.64	42.68	3.71	356.04	.01	12.66	106.55	281.38	103.94	9.51	—
Oregon	737.97	107.02	.15	459.40	.01	—	171.38	218.80	180.85	12.50	3.40
Pennsylvania	840.33	73.73	13.49	455.17	5.51	7.65	284.79	134.69	148.25	18.14	.15
Rhode Island	887.23	146.49	9.08	530.11	.06	13.70	187.79	80.93	255.07	34.75	.07
South Carolina	696.47	30.29	20.19	527.08	12.05	—	106.86	473.56	220.98	16.58	—
South Dakota	546.20	33.99	.01	357.93	9.07	5.00	140.19	86.52	94.72	20.59	.89
Tennessee	703.92	29.53	32.47	507.29	4.74	—	129.89	367.36	139.39	14.95	.46
Texas	574.02	43.83	18.24	438.94	1.00	.08	71.92	263.45	103.41	11.96	1.15
Utah	480.63	57.83	.83	291.46	36.71	.03	93.77	173.47	126.85	14.05	—
Vermont	888.76	103.44	5.31	572.72	.46	14.89	191.92	14.85	90.30	15.39	—
Virginia	537.97	77.35	6.10	341.64	5.55	—	107.32	203.87	110.42	11.39	.34
Washington	726.92	96.00	17.35	446.79	.04	4.44	162.30	246.34	261.12	28.69	.68
West Virginia	883.77	31.31	.55	735.39	—	.84	115.68	156.36	108.02	14.10	.86
Wisconsin	798.25	79.03	10.05	457.12	7.18	5.92	238.95	121.77	152.17	12.60	2.76
Wyoming	547.73	23.40	6.28	388.09	25.83	3.60	100.54	542.71	143.73	33.05	—

Table 36. **Per Capita Expenditure of State and Local Governments by Function and State: 1996-97—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.								
	Transportation					Public safety			
	Highways	Air transportation	Parking facilities	Water transport and terminals	Transit subsidies	Police protection	Fire protection	Correction	Protective inspection and regulation
	20	21	22	23	24	25	26	27	28
United States	306.49	37.83	3.03	10.49	1.32	177.85	72.48	149.20	28.64
Alabama	266.74	23.28	2.81	11.32	.52	125.26	50.44	74.81	15.36
Alaska	1,119.39	193.18	1.08	45.48	—	247.86	89.28	245.61	53.33
Arizona	275.46	40.44	.88	—	—	191.05	74.44	154.14	25.93
Arkansas	350.96	23.04	.35	.85	—	115.89	42.17	95.40	20.49
California	198.90	45.52	3.69	26.03	3.27	239.66	98.93	192.95	61.42
Colorado	351.65	71.95	3.44	.03	.11	166.79	72.29	154.19	26.01
Connecticut	335.59	8.45	5.89	2.00	6.33	181.43	101.55	151.14	28.64
Delaware	445.49	.32	3.18	.39	.91	179.18	19.59	167.55	52.78
District of Columbia	222.48	—	4.11	—	—	527.93	186.17	566.33	38.91
Florida	312.61	68.35	4.29	17.57	.00	220.13	85.09	187.62	34.85
Georgia	254.10	29.33	.58	13.48	—	140.24	57.49	160.17	16.74
Hawaii	331.85	153.43	.23	28.15	—	161.31	74.15	106.99	28.63
Idaho	407.44	23.67	1.68	.54	—	138.26	54.49	109.73	28.69
Illinois	316.22	44.90	2.64	.72	1.45	200.52	77.83	109.31	21.03
Indiana	274.00	20.31	1.60	1.39	.92	109.87	56.00	100.43	10.76
Iowa	497.46	21.50	6.33	.06	7.25	122.80	40.38	73.59	15.83
Kansas	522.31	14.20	1.34	.32	—	145.10	54.80	94.85	18.71
Kentucky	321.48	50.18	1.66	2.06	—	100.00	40.84	90.33	24.17
Louisiana	279.34	29.53	1.46	26.40	2.43	174.37	54.24	108.70	12.46
Maine	401.44	15.75	.70	8.30	.19	110.92	58.96	75.41	26.89
Maryland	275.67	20.60	5.04	17.36	—	173.74	79.30	171.34	23.37
Massachusetts	415.02	37.23	2.14	8.28	—	182.33	107.68	138.81	17.52
Michigan	252.42	20.17	3.83	.44	.45	159.85	54.80	160.00	20.27
Minnesota	435.91	48.49	6.74	2.51	.61	149.81	47.61	102.65	34.89
Mississippi	359.21	12.52	.54	10.37	.15	117.14	41.75	89.72	22.18
Missouri	315.04	46.48	1.80	.48	.03	140.96	62.44	93.12	23.49
Montana	469.32	21.29	1.90	—	—	127.19	44.96	97.66	18.99
Nebraska	455.74	31.95	3.24	2.58	.28	117.38	68.84	91.49	24.59
Nevada	407.53	225.89	3.24	—	—	221.75	107.34	201.20	59.13
New Hampshire	352.50	6.04	4.77	2.53	1.83	128.93	75.42	73.40	23.26
New Jersey	305.56	.42	4.59	1.92	.19	218.83	72.28	155.81	37.23
New Mexico	491.52	38.27	3.41	—	—	172.66	64.64	149.49	27.67
New York	334.18	57.52	2.93	10.38	6.79	282.86	113.00	215.37	31.47
North Carolina	282.13	20.80	1.38	4.03	.26	138.48	48.16	146.46	22.23
North Dakota	450.28	47.46	2.63	.00	—	88.18	73.58	47.19	43.75
Ohio	278.67	15.16	4.26	1.29	.07	161.67	79.03	135.20	20.33
Oklahoma	283.30	18.68	1.32	.63	—	120.90	68.81	112.82	19.14
Oregon	360.67	51.02	3.86	20.83	.18	179.47	91.33	178.81	40.25
Pennsylvania	255.64	24.42	7.62	1.91	—	153.11	34.17	144.93	15.07
Rhode Island	253.83	33.02	.26	2.01	21.76	177.17	136.59	121.27	23.47
South Carolina	203.98	22.88	1.20	18.29	.70	130.46	42.43	139.22	15.38
South Dakota	548.51	28.78	2.29	—	.03	102.38	36.22	104.93	11.60
Tennessee	295.92	27.43	.54	.28	—	138.83	61.62	109.32	15.53
Texas	253.47	21.96	.83	8.11	.01	142.42	55.64	160.67	15.64
Utah	384.00	46.94	—	—	.12	147.87	46.64	117.94	18.40
Vermont	451.50	7.12	4.36	.02	2.20	110.56	45.60	74.41	34.78
Virginia	368.36	99.01	3.74	27.06	.96	145.71	67.21	140.71	25.00
Washington	372.02	37.24	.76	68.58	.01	154.31	91.91	151.11	55.54
West Virginia	455.98	40.00	3.53	.00	.06	76.95	25.09	67.10	18.34
Wisconsin	397.69	16.81	5.10	1.99	—	176.10	75.81	135.16	26.01
Wyoming	683.33	41.11	.53	—	—	164.16	60.59	111.06	30.09

Table 36. **Per Capita Expenditure of State and Local Governments by Function and State: 1996-97—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.									
	Environment and housing						Government administration			
	Natural resources		Parks and recreation	Housing and community development	Sewerage	Solid waste management	Financial administration	Judicial and legal	General public buildings	Other government administration
	Total	Agriculture								
	29	30	31	32	33	34	35	36	37	38
United States	62.00	17.53	77.44	86.76	95.86	59.32	91.13	80.85	29.48	47.45
Alabama	41.39	21.36	57.43	71.63	51.67	42.82	70.02	52.09	16.03	30.72
Alaska	474.75	24.03	86.40	237.41	146.71	71.76	312.98	240.19	84.18	170.78
Arizona	74.42	18.29	127.38	48.80	102.52	53.12	70.33	99.29	22.76	52.01
Arkansas	57.10	33.03	40.10	39.92	60.98	46.95	81.43	46.30	11.98	36.76
California	97.04	20.84	93.81	142.43	123.59	64.11	110.04	122.75	16.82	48.85
Colorado	50.91	12.32	134.82	74.27	84.88	22.79	89.07	73.64	26.87	60.31
Connecticut	23.55	5.00	53.83	111.78	69.65	105.44	113.39	89.64	27.54	59.86
Delaware	107.86	23.20	64.27	106.84	107.91	97.86	147.47	102.11	124.56	49.99
District of Columbia	—	—	136.06	219.00	266.88	60.19	173.54	290.54	56.54	54.39
Florida	127.30	24.50	97.29	59.83	77.68	100.26	106.64	86.45	10.95	49.99
Georgia	52.46	23.56	61.66	70.82	80.43	55.58	64.15	51.74	27.73	73.24
Hawaii	66.24	34.64	213.97	204.67	122.66	91.65	92.90	124.96	55.51	70.37
Idaho	120.79	31.75	19.27	100.44	58.27	82.56	82.56	73.33	24.83	41.66
Illinois	26.37	11.55	126.83	111.15	92.73	33.22	107.31	66.77	28.73	43.19
Indiana	35.29	13.98	59.16	51.49	81.18	29.82	69.19	44.25	18.26	60.15
Iowa	78.58	47.08	62.16	48.29	98.25	42.96	78.73	68.43	20.36	36.70
Kansas	81.91	39.67	55.80	41.87	71.18	30.12	94.85	66.31	28.59	42.61
Kentucky	59.89	31.32	47.61	31.29	63.52	35.66	61.58	59.77	11.21	43.16
Louisiana	85.34	29.77	72.79	52.77	71.31	52.30	70.68	63.97	45.28	43.79
Maine	93.67	28.33	32.65	75.35	84.12	62.29	107.31	40.97	37.60	46.56
Maryland	63.61	13.98	108.50	118.59	113.42	92.80	94.12	74.59	34.34	38.17
Massachusetts	33.18	2.97	42.57	142.32	138.87	49.50	86.47	97.35	25.81	38.96
Michigan	54.57	13.21	48.41	22.67	136.42	38.09	65.40	77.13	28.99	52.40
Minnesota	85.73	28.06	118.95	86.88	99.50	52.62	102.61	78.16	31.85	62.35
Mississippi	66.72	31.98	36.80	49.21	37.29	33.54	62.29	43.11	63.22	44.95
Missouri	48.69	14.08	60.61	56.87	82.72	19.13	62.41	58.20	59.01	45.36
Montana	196.38	36.00	41.38	78.92	45.81	50.19	131.34	67.65	20.68	46.50
Nebraska	109.13	56.32	67.07	60.13	60.78	37.50	89.74	49.92	14.15	45.95
Nevada	58.88	12.27	148.85	67.16	91.31	5.75	115.94	102.61	70.66	79.51
New Hampshire	31.54	4.16	40.22	65.61	55.79	69.20	80.08	67.75	24.34	61.16
New Jersey	25.12	7.05	89.64	73.25	101.81	121.59	88.93	121.58	42.57	45.89
New Mexico	69.28	27.54	120.06	39.82	61.26	52.77	109.33	78.90	23.83	60.40
New York	22.17	4.95	90.66	186.78	112.75	113.79	123.81	110.98	55.52	44.32
North Carolina	80.34	27.49	55.79	53.18	61.53	65.96	51.46	50.06	20.32	47.66
North Dakota	207.48	107.46	143.11	67.25	24.04	43.45	95.81	64.35	25.67	33.65
Ohio	30.28	12.52	56.57	71.39	122.69	34.35	109.21	79.42	44.54	34.89
Oklahoma	46.08	24.01	63.83	33.10	61.43	39.66	83.04	43.92	15.08	46.39
Oregon	96.57	25.50	81.92	112.65	145.53	46.24	188.09	96.07	45.34	55.88
Pennsylvania	37.49	9.76	43.60	94.29	97.03	44.54	67.10	72.14	25.30	49.41
Rhode Island	25.01	1.92	65.32	123.46	102.65	49.47	108.76	93.34	32.02	61.35
South Carolina	47.51	20.00	53.07	39.12	41.53	54.27	55.25	42.22	47.37	53.70
South Dakota	127.91	48.47	112.53	32.25	67.57	39.68	113.60	46.93	18.44	42.94
Tennessee	33.29	14.31	80.48	79.76	74.37	56.68	56.01	64.39	17.72	35.76
Texas	39.79	11.62	47.07	42.55	76.99	35.65	64.69	58.26	20.89	30.45
Utah	86.18	20.43	124.03	52.34	73.71	46.14	94.19	88.08	45.57	56.29
Vermont	96.64	35.47	42.23	101.85	54.15	56.36	133.64	55.49	47.05	38.67
Virginia	25.12	6.20	63.64	78.40	90.80	71.56	108.69	56.60	36.99	40.84
Washington	100.67	17.16	102.67	99.87	116.32	71.35	94.48	94.63	13.25	57.12
West Virginia	84.28	17.63	48.12	49.53	61.26	27.97	109.58	46.79	31.39	57.41
Wisconsin	77.62	17.05	81.04	60.89	125.80	77.46	70.16	70.40	37.02	51.31
Wyoming	248.98	40.66	107.76	19.24	81.29	46.60	138.83	90.21	39.90	138.54

Table 36. **Per Capita Expenditure of State and Local Governments by Function and State: 1996-97—Con.**

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	General expenditure—Con.			Utilities					Liquor stores	Insurance trust
	Interest on general debt	Miscellaneous commercial activities	Other and unallocable	Total	Water supply	Electric power	Gas supply	Transit		
United States	233.14	1.27	243.75	357.99	116.29	128.39	14.57	98.74	12.08	412.20
Alabama	150.11	—	117.76	371.64	103.07	205.11	58.72	4.73	32.83	276.76
Alaska	733.27	120.99	1,914.04	443.30	89.27	307.33	8.31	38.39	—	902.20
Arizona	183.41	—	148.28	481.77	145.31	305.31	5.11	26.04	—	262.20
Arkansas	120.52	—	104.68	189.97	78.00	105.47	.92	5.58	—	235.64
California	228.95	.03	259.28	545.17	222.26	162.48	2.18	158.25	—	548.09
Colorado	278.91	—	174.75	412.75	193.34	126.45	23.12	69.84	—	395.53
Connecticut	358.62	—	597.16	195.59	51.28	58.67	3.36	82.28	—	565.87
Delaware	375.54	—	169.47	204.01	48.37	102.20	—	53.45	—	389.40
District of Columbia	572.10	1.42	395.88	2,129.56	221.72	—	—	1,907.84	—	1,009.28
Florida	250.42	—	183.05	326.23	138.62	134.47	9.51	43.63	—	211.40
Georgia	147.34	—	197.29	397.01	151.35	148.02	40.52	57.12	—	228.12
Hawaii	394.22	—	694.11	215.49	106.90	—	—	108.59	—	563.92
Idaho	128.35	3.52	148.52	104.26	55.30	44.30	—	4.66	31.94	319.43
Illinois	253.39	—	224.49	293.63	119.47	27.03	2.66	144.47	—	428.61
Indiana	142.94	.02	167.78	204.95	44.15	86.37	65.64	8.79	—	181.24
Iowa	113.19	—	147.54	190.83	81.82	77.53	13.81	17.67	21.79	233.03
Kansas	185.67	—	217.75	260.15	119.41	128.21	8.80	3.72	—	251.09
Kentucky	291.70	—	167.21	227.92	112.35	78.82	19.30	17.45	—	334.09
Louisiana	243.46	—	136.03	182.38	69.23	66.85	19.56	26.75	—	367.16
Maine	200.94	—	224.24	68.05	53.12	11.78	—	3.16	37.71	348.94
Maryland	250.23	1.17	244.54	154.40	61.95	8.01	.50	83.93	20.64	424.20
Massachusetts	334.90	.27	439.87	465.46	87.98	130.16	5.94	241.38	—	509.42
Michigan	189.78	.09	237.71	165.40	73.83	53.92	—	37.65	38.26	407.75
Minnesota	280.71	—	233.61	250.91	70.24	128.59	16.48	35.60	33.97	376.34
Mississippi	153.97	—	141.43	181.90	58.13	93.40	27.74	2.63	41.83	321.75
Missouri	150.90	—	123.11	233.67	83.09	94.41	16.22	39.95	—	240.11
Montana	218.61	—	211.24	75.50	62.21	1.03	.56	11.70	33.27	397.18
Nebraska	112.85	—	211.12	1,095.33	86.74	901.34	95.25	12.00	—	183.79
Nevada	290.26	.55	189.28	335.17	237.19	28.54	—	69.43	—	449.75
New Hampshire	371.57	—	192.72	83.27	68.11	7.24	—	7.92	178.12	191.18
New Jersey	286.33	—	458.15	261.98	60.33	8.39	—	193.26	—	598.82
New Mexico	166.53	—	157.37	210.97	128.33	44.63	11.64	26.36	—	331.95
New York	452.76	2.65	601.35	561.73	81.91	79.86	.14	399.82	—	761.89
North Carolina	125.98	1.35	145.21	384.13	113.64	244.03	12.66	13.80	34.99	258.61
North Dakota	174.23	189.86	280.52	132.08	94.69	31.69	.27	5.43	—	326.70
Ohio	156.87	.35	158.37	183.55	90.98	48.78	3.56	40.22	23.49	575.28
Oklahoma	137.30	.71	110.98	260.25	117.86	128.30	6.33	7.76	—	323.82
Oregon	206.42	—	204.61	399.42	109.67	146.85	.80	142.09	35.42	601.56
Pennsylvania	282.97	—	266.28	239.61	70.98	6.43	45.91	116.28	56.36	465.56
Rhode Island	352.35	1.65	283.62	140.66	99.00	4.62	—	37.04	—	662.77
South Carolina	134.79	—	155.96	441.46	126.79	268.86	40.11	5.70	—	285.89
South Dakota	203.35	54.02	161.66	174.52	84.85	77.82	7.98	3.87	19.05	174.93
Tennessee	144.83	—	142.37	875.85	113.45	624.77	124.13	13.50	—	226.15
Texas	192.23	.43	141.37	341.38	140.98	135.01	10.41	54.98	—	264.71
Utah	153.01	3.20	220.04	612.98	170.05	396.22	.09	46.62	34.67	223.13
Vermont	227.15	—	211.05	229.50	68.37	147.95	—	13.18	44.92	216.12
Virginia	211.20	—	137.47	194.32	118.87	29.45	24.13	21.87	33.70	222.98
Washington	215.46	—	203.41	664.57	97.21	470.04	.65	96.67	41.05	583.24
West Virginia	227.88	—	132.84	91.16	76.12	2.90	—	12.14	21.98	563.37
Wisconsin	218.85	1.44	168.69	187.74	59.86	87.44	.13	40.31	.04	419.49
Wyoming	266.82	—	196.40	210.88	147.36	63.52	—	—	63.95	460.76

Table 37. Allocation of State and Local Government Direct General Expenditure by Level of Government and State: 1996-97

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total, direct general expenditure	Funding level of government (before transfers among governments)					
		Amount			Percent		
		Federal government	State government	Local government	Federal government	State government	Local government
		1	2	3	4	5	6	7
United States	1,247,435,978	244,606,988	551,207,885	451,621,105	19.6	44.2	36.2
Alabama	17,229,332	3,830,775	8,212,606	5,185,951	22.2	47.7	30.1
Alaska	6,597,742	1,209,919	3,944,270	1,443,553	18.3	59.8	21.9
Arizona	17,769,150	3,414,793	8,012,598	6,341,759	19.2	45.1	35.7
Arkansas	9,412,686	2,385,708	4,701,184	2,325,794	25.3	49.9	24.7
California	158,811,032	31,398,763	72,209,960	55,202,309	19.8	45.5	34.8
Colorado	17,465,382	2,932,770	6,816,746	7,715,866	16.8	39.0	44.2
Connecticut	17,780,083	3,231,624	8,855,382	5,693,077	18.2	49.8	32.0
Delaware	3,942,195	698,675	2,503,974	739,546	17.7	63.5	18.8
District of Columbia	4,335,766	1,994,459	—	2,341,307	46.0	—	54.0
Florida	63,423,151	9,248,463	25,736,041	28,438,647	14.6	40.6	44.8
Georgia	32,660,513	6,564,766	14,318,940	11,776,807	20.1	43.8	36.1
Hawaii	6,705,385	1,423,902	4,135,963	1,145,520	21.2	61.7	17.1
Idaho	4,872,759	907,129	2,409,209	1,556,421	18.6	49.4	31.9
Illinois	53,119,600	9,674,700	22,744,144	20,700,756	18.2	42.8	39.0
Indiana	23,351,762	3,975,251	10,763,922	8,612,589	17.0	46.1	36.9
Iowa	12,822,477	2,192,500	6,307,587	4,322,390	17.1	49.2	33.7
Kansas	11,038,087	1,947,440	4,850,997	4,239,650	17.6	43.9	38.4
Kentucky	15,587,421	3,679,065	7,911,153	3,997,203	23.6	50.8	25.6
Louisiana	18,816,477	4,589,578	8,346,082	5,880,817	24.4	44.4	31.3
Maine	5,773,519	1,373,420	2,635,182	1,764,917	23.8	45.6	30.6
Maryland	22,826,931	4,024,976	10,528,644	8,273,311	17.6	46.1	36.2
Massachusetts	31,601,997	6,092,947	17,963,450	7,545,600	19.3	56.8	23.9
Michigan	45,827,555	8,660,245	23,349,277	13,818,033	18.9	51.0	30.2
Minnesota	25,115,859	3,820,721	12,164,016	9,131,122	15.2	48.4	36.4
Mississippi	11,109,261	2,978,331	4,708,751	3,422,179	26.8	42.4	30.8
Missouri	20,452,394	4,106,291	9,008,391	7,337,712	20.1	44.0	35.9
Montana	3,910,230	1,033,729	1,784,018	1,092,483	26.4	45.6	27.9
Nebraska	7,426,055	1,306,815	3,223,255	2,895,985	17.6	43.4	39.0
Nevada	7,912,675	966,375	3,584,841	3,361,459	12.2	45.3	42.5
New Hampshire	4,932,454	891,484	1,820,778	2,220,192	18.1	36.9	45.0
New Jersey	40,873,000	6,398,466	17,826,795	16,647,739	15.7	43.6	40.7
New Mexico	8,377,324	2,139,020	4,398,769	1,839,535	25.5	52.5	22.0
New York	125,340,284	27,544,065	39,910,905	57,885,314	22.0	31.8	46.2
North Carolina	31,222,171	6,521,352	14,299,194	10,401,625	20.9	45.8	33.3
North Dakota	3,001,545	851,476	1,309,682	840,387	28.4	43.6	28.0
Ohio	48,104,540	9,636,850	20,930,048	17,537,642	20.0	43.5	36.5
Oklahoma	12,178,085	2,262,848	5,905,600	4,009,637	18.6	48.5	32.9
Oregon	16,537,033	4,165,219	6,781,017	5,590,797	25.2	41.0	33.8
Pennsylvania	52,950,882	11,065,489	24,641,516	17,243,877	20.9	46.5	32.6
Rhode Island	4,863,015	1,153,850	2,340,510	1,368,655	23.7	48.1	28.1
South Carolina	15,939,282	3,308,768	7,666,342	4,964,172	20.8	48.1	31.1
South Dakota	2,912,034	734,371	1,220,558	957,105	25.2	41.9	32.9
Tennessee	21,234,091	5,303,498	8,027,415	7,903,178	25.0	37.8	37.2
Texas	76,431,437	14,841,159	30,477,519	31,112,759	19.4	39.9	40.7
Utah	8,998,231	1,818,348	4,684,685	2,495,198	20.2	52.1	27.7
Vermont	2,770,365	681,927	1,271,246	817,192	24.6	45.9	29.5
Virginia	28,523,656	3,872,648	13,707,800	10,943,208	13.6	48.1	38.4
Washington	28,850,580	4,565,138	15,120,586	9,164,856	15.8	52.4	31.8
West Virginia	7,743,592	2,145,195	3,874,806	1,723,591	27.7	50.0	22.3
Wisconsin	25,157,283	4,172,977	12,324,179	8,660,127	16.6	49.0	34.4
Wyoming	2,797,618	868,710	937,352	991,556	31.1	33.5	35.4

Table 37. Allocation of State and Local Government Direct General Expenditure by Level of Government and State: 1996-97—Con.

[Dollar amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Intergovernmental transfers received by—				Final disbursing level (after transfers among governments)			
	State government from—		Local government from—		Amount		Percent	
	Federal government	Local government	Federal government	State government	State government	Local government	State government	Local government
	8	9	10	11	12	13	14	15
United States	215,839,363	15,020,017	28,767,625	258,235,194	523,832,071	723,603,907	42.0	58.0
Alabama	3,503,489	50,052	327,286	3,389,797	8,376,350	8,852,982	48.6	51.4
Alaska	1,037,324	4,901	172,595	841,882	4,144,613	2,453,129	62.8	37.2
Arizona	2,935,503	301,911	479,290	4,512,018	6,737,994	11,031,156	37.9	62.1
Arkansas	2,253,121	11,361	132,587	1,830,131	5,135,535	4,277,151	54.6	45.4
California	27,718,760	2,626,349	3,680,003	49,337,770	53,217,299	105,593,733	33.5	66.5
Colorado	2,577,625	18,314	355,145	3,048,664	6,364,021	11,101,361	36.4	63.6
Connecticut	2,938,089	5,537	293,535	2,327,956	9,471,052	8,309,031	53.3	46.7
Delaware	650,430	21,699	48,245	653,644	2,522,459	1,419,736	64.0	36.0
District of Columbia	—	—	1,994,459	—	—	4,335,766	—	100.0
Florida	7,947,478	349,717	1,300,985	11,275,571	22,757,665	40,665,486	35.9	64.1
Georgia	5,948,627	58,439	616,139	6,019,171	14,306,835	18,353,678	43.8	56.2
Hawaii	1,300,079	2,611	123,823	173,762	5,264,891	1,440,494	78.5	21.5
Idaho	839,338	10,137	67,791	1,075,311	2,183,373	2,689,386	44.8	55.2
Illinois	7,912,414	801,188	1,762,286	9,339,720	22,118,026	31,001,574	41.6	58.4
Indiana	3,700,317	158,859	274,934	4,783,935	9,839,163	13,512,599	42.1	57.9
Iowa	1,919,522	88,446	272,978	2,562,824	5,752,731	7,069,746	44.9	55.1
Kansas	1,808,477	31,336	138,963	2,192,694	4,498,116	6,539,971	40.8	59.2
Kentucky	3,453,819	10,131	225,246	2,658,962	8,716,141	6,871,280	55.9	44.1
Louisiana	4,287,358	41,726	302,220	3,056,223	9,618,943	9,197,534	51.1	48.9
Maine	1,293,290	5,780	80,130	745,902	3,188,350	2,585,169	55.2	44.8
Maryland	3,303,543	107,839	721,433	3,474,149	10,465,877	12,361,054	45.8	54.2
Massachusetts	5,312,022	496,850	780,925	5,819,905	17,952,417	13,649,580	56.8	43.2
Michigan	7,780,140	486,940	880,105	13,215,395	18,400,962	27,426,593	40.2	59.8
Minnesota	3,449,026	176,701	371,695	5,935,977	9,853,766	15,262,093	39.2	60.8
Mississippi	2,787,879	116,325	190,452	2,284,679	5,328,276	5,780,985	48.0	52.0
Missouri	3,696,605	23,214	409,686	3,590,405	9,137,805	11,314,589	44.7	55.3
Montana	942,088	17,109	91,641	632,393	2,110,822	1,799,408	54.0	46.0
Nebraska	1,141,336	23,024	165,479	1,050,350	3,337,265	4,088,790	44.9	55.1
Nevada	780,154	49,376	186,221	1,857,969	2,556,402	5,356,273	32.3	67.7
New Hampshire	839,669	148,524	51,815	331,313	2,477,658	2,454,796	50.2	49.8
New Jersey	5,989,056	373,860	409,410	7,516,541	16,673,170	24,199,830	40.8	59.2
New Mexico	1,926,207	46,873	212,813	1,960,491	4,411,358	3,965,966	52.7	47.3
New York	24,277,716	6,192,652	3,266,349	26,002,147	44,379,126	80,961,158	35.4	64.6
North Carolina	5,869,356	448,650	651,996	6,977,436	13,639,764	17,582,407	43.7	56.3
North Dakota	775,584	36,421	75,892	439,869	1,681,818	1,319,727	56.0	44.0
Ohio	8,707,719	285,131	929,131	9,659,607	20,263,291	27,841,249	42.1	57.9
Oklahoma	2,094,825	74,930	168,023	2,414,038	5,661,317	6,516,768	46.5	53.5
Oregon	3,420,114	97,832	745,105	3,139,519	7,159,444	9,377,589	43.3	56.7
Pennsylvania	9,343,925	76,361	1,721,564	10,197,476	23,864,326	29,086,556	45.1	54.9
Rhode Island	1,051,064	57,551	102,786	582,833	2,866,292	1,996,723	58.9	41.1
South Carolina	3,041,328	120,195	267,440	2,664,553	8,163,312	7,775,970	51.2	48.8
South Dakota	665,467	7,753	68,904	381,931	1,511,847	1,400,187	51.9	48.1
Tennessee	5,003,101	61,915	300,397	3,433,386	9,659,045	11,575,046	45.5	54.5
Texas	13,281,155	519,267	1,560,004	12,959,483	31,318,458	45,112,979	41.0	59.0
Utah	1,576,579	15,732	241,769	1,664,726	4,612,270	4,385,961	51.3	48.7
Vermont	663,542	3,400	18,385	279,781	1,658,407	1,111,958	59.9	40.1
Virginia	3,392,753	151,932	479,895	4,782,870	12,469,615	16,054,041	43.7	56.3
Washington	4,051,773	60,527	513,365	6,112,033	13,120,853	15,729,727	45.5	54.5
West Virginia	2,032,610	7,423	112,585	1,441,788	4,473,051	3,270,541	57.8	42.2
Wisconsin	3,785,211	118,640	387,766	6,992,507	9,235,523	15,921,760	36.7	63.3
Wyoming	832,756	18,576	35,954	613,707	1,174,977	1,622,641	42.0	58.0

Note: This table shows the original source and disbursing source of state and local government direct general expenditures before and after funds have been transferred among the levels of government. Appendix D provides a guide for tracing these funds. Minor amounts to the Federal government were not calculated.

Table 38. Capital Outlay of State and Local Governments for Selected Functions by State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	All capital outlay									
	Total, all functions	General capital outlay								
		Total, general capital outlay ¹	Education			Public welfare	Hospitals	Health	Highways	Police protection
			Total education	Higher education	Elementary and secondary education ²					
1	2	3	4	5	6	7	8	9	10	
United States	172,987,155	152,902,996	44,690,506	11,279,145	33,411,361	710,541	3,709,352	1,364,194	44,961,728	2,645,709
Alabama	2,124,496	1,869,968	634,551	210,460	424,091	1,424	144,304	15,230	536,575	24,753
Alaska	947,559	900,038	154,642	4,537	150,105	4,332	956	8,105	288,048	11,497
Arizona	3,293,662	2,795,806	866,436	182,395	684,041	17,173	1,437	15,711	661,348	55,204
Arkansas	1,233,765	1,148,819	317,947	116,148	201,799	3,219	25,225	5,020	488,479	25,571
California	20,968,856	16,495,599	4,314,236	1,219,984	3,094,252	72,692	474,142	101,405	2,814,415	359,843
Colorado	2,972,330	2,571,196	904,545	223,615	680,930	13,287	25,928	12,608	727,409	25,177
Connecticut	1,605,066	1,447,415	217,181	20,034	197,147	7,371	11,983	22,395	611,304	19,742
Delaware	531,996	513,713	114,695	39,218	75,477	3,327	251	2,554	220,270	8,991
District of Columbia	663,210	309,100	57,203	4,097	53,106	4,631	5,000	1,551	110,621	19,405
Florida	9,502,080	8,971,400	2,655,545	518,298	2,137,247	7,374	153,795	85,452	2,796,795	179,071
Georgia	5,244,252	4,649,563	1,609,185	421,494	1,187,691	21,604	173,088	23,373	1,279,951	90,825
Hawaii	1,095,848	1,056,515	226,283	42,886	183,397	1,242	7,196	5,697	284,993	7,322
Idaho	714,619	698,105	258,044	72,044	186,000	3,407	3,443	4,155	245,095	12,498
Illinois	7,515,930	6,764,355	2,026,490	398,266	1,628,224	36,297	86,456	20,999	2,044,495	78,290
Indiana	3,096,906	2,995,832	1,147,740	339,344	808,396	12,961	153,471	12,298	855,437	32,543
Iowa	1,883,831	1,783,063	407,555	121,610	285,945	3,657	69,021	16,322	810,202	18,155
Kansas	1,681,043	1,568,623	287,562	96,225	191,337	6,872	40,590	15,240	825,869	20,181
Kentucky	2,200,666	2,031,951	524,128	181,988	342,140	6,211	28,469	8,617	778,586	21,254
Louisiana	2,177,072	2,083,504	369,771	115,683	254,088	5,531	156,168	8,823	591,807	47,789
Maine	439,287	427,973	105,770	34,805	70,965	2,379	1,615	1,372	177,432	4,739
Maryland	2,900,518	2,735,077	792,091	196,983	595,108	2,626	14,194	12,362	699,688	38,643
Massachusetts	4,951,397	4,137,077	623,672	110,258	513,414	18,432	26,429	22,581	1,771,476	103,702
Michigan	5,044,467	4,810,242	1,973,299	546,759	1,426,540	51,929	155,844	24,587	988,234	50,620
Minnesota	3,663,598	3,504,458	973,537	184,858	788,679	14,388	49,415	22,372	1,257,983	33,049
Mississippi	1,616,709	1,568,997	410,527	156,309	254,218	6,738	98,685	6,497	540,259	18,272
Missouri	3,232,933	2,978,603	782,668	224,534	558,134	13,982	50,762	25,904	967,482	38,123
Montana	512,095	508,433	114,255	53,983	60,272	1,136	3,354	1,863	243,299	5,321
Nebraska	1,388,023	1,102,232	294,619	78,324	216,295	4,979	42,463	2,617	472,603	13,124
Nevada	1,814,700	1,608,289	421,911	52,101	369,810	3,954	17,757	10,664	482,480	15,259
New Hampshire	518,009	505,451	195,207	24,901	170,306	6,625	895	8,013	148,325	4,417
New Jersey	4,538,338	3,783,575	1,165,158	229,862	935,296	23,216	17,642	28,362	1,376,412	26,411
New Mexico	1,125,834	1,016,056	373,742	121,899	251,843	4,116	17,712	3,878	272,895	15,878
New York	16,776,385	14,617,867	3,198,677	627,714	2,570,963	47,978	487,649	451,654	3,589,200	487,698
North Carolina	4,522,349	3,843,631	1,327,707	417,929	909,778	13,498	170,216	49,624	1,310,138	92,641
North Dakota	345,934	330,976	83,325	34,838	48,487	4,169	2,430	1,767	120,083	1,672
Ohio	6,359,417	6,016,275	1,861,838	634,649	1,227,189	48,774	119,716	50,693	1,684,446	84,530
Oklahoma	1,524,920	1,400,065	414,185	122,024	292,161	15,858	28,499	12,814	495,473	23,932
Oregon	2,755,529	2,293,013	551,339	158,344	392,995	5,679	25,992	6,941	586,697	18,241
Pennsylvania	5,311,620	4,667,677	1,809,460	396,846	1,412,614	32,389	94,745	14,329	1,257,369	45,180
Rhode Island	390,123	363,565	44,254	15,747	28,507	7,765	2,812	5,582	157,757	4,921
South Carolina	2,161,193	1,887,871	676,604	154,133	522,471	14,863	84,332	31,074	365,010	33,676
South Dakota	492,473	465,546	94,744	31,085	63,659	2,875	1,800	2,035	208,800	2,874
Tennessee	3,482,423	3,016,572	858,699	363,079	495,620	9,519	83,124	22,229	1,026,575	84,176
Texas	10,657,129	9,167,076	3,955,155	817,683	3,137,472	7,557	295,669	64,928	2,684,614	145,983
Utah	1,862,015	1,635,328	433,471	149,012	284,459	677	15,647	5,090	568,735	20,405
Vermont	246,708	236,551	113,757	25,073	88,684	787	95	851	69,883	2,901
Virginia	4,440,140	4,107,036	1,114,550	276,548	838,002	10,833	52,067	24,020	1,365,094	60,062
Washington	5,660,854	4,898,696	1,458,838	347,849	1,110,989	39,939	137,538	48,787	1,294,860	56,197
West Virginia	897,155	863,021	198,095	43,354	154,741	8,033	9,147	2,846	462,371	10,954
Wisconsin	3,366,242	3,248,586	1,071,998	300,753	771,245	50,168	18,316	9,692	1,115,998	39,143
Wyoming	535,451	502,616	103,615	18,583	85,032	2,068	21,868	2,611	228,358	4,854

See footnotes at end of table.

Table 38. Capital Outlay of State and Local Governments for Selected Functions by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	All capital outlay—Con.									
	General capital outlay—Con.					Utilities and liquor stores capital outlay				
	Fire protection	Natural resources and parks and recreation	Housing and community development	Sewerage	Solid waste management	Water supply	Electric power	Gas supply	Transit	Liquor stores
	11	12	13	14	15	16	17	18	19	20
United States	1,603,216	8,732,892	5,454,964	9,589,305	1,777,977	8,720,414	3,453,734	400,320	7,499,244	10,447
Alabama	16,124	45,631	83,286	100,562	10,122	123,423	108,544	20,939	1,272	350
Alaska	2,728	76,201	69,680	49,104	4,703	8,333	33,051	686	5,451	—
Arizona	35,732	358,800	34,019	292,532	38,754	186,896	272,821	4,747	33,392	—
Arkansas	12,318	32,878	19,385	48,256	15,946	27,859	52,776	—	4,311	—
California	205,510	1,518,160	1,408,225	1,649,404	133,309	2,437,080	678,341	8,392	1,349,444	—
Colorado	29,103	163,446	81,721	99,566	10,479	241,113	80,728	8,070	71,223	—
Connecticut	18,196	40,000	64,905	48,952	7,444	43,354	3,733	1,144	109,420	—
Delaware	32	37,240	6,217	15,771	15,851	8,141	3,225	—	6,917	—
District of Columbia	2,596	15,425	12,690	51,830	100	33,975	—	—	320,135	—
Florida	73,733	924,287	107,959	260,670	111,879	278,692	108,913	2,661	140,414	—
Georgia	39,105	138,494	140,427	244,125	83,370	427,445	73,103	14,257	79,884	—
Hawaii	8,362	154,427	102,817	63,476	5,646	28,044	—	—	11,289	—
Idaho	8,137	16,291	4,302	39,432	6,457	11,446	3,497	—	1,571	—
Illinois	58,814	374,243	487,141	468,577	17,588	229,833	58,900	1,841	461,001	—
Indiana	23,351	135,151	77,254	139,275	13,992	48,650	17,553	28,044	6,827	—
Iowa	14,802	69,700	21,710	146,073	14,673	68,886	20,430	1,343	10,103	6
Kansas	5,267	36,968	12,970	75,258	9,830	77,738	30,779	2,318	1,585	—
Kentucky	16,939	72,411	22,259	87,865	9,941	130,398	17,553	6,908	13,856	—
Louisiana	12,416	204,018	39,835	122,839	16,268	65,477	13,677	5,292	9,122	—
Maine	6,120	8,411	13,835	27,785	3,780	10,015	1,299	—	—	—
Maryland	35,416	266,090	149,524	190,664	30,707	64,540	1,965	—	98,936	—
Massachusetts	33,873	159,126	135,483	478,938	49,935	174,328	19,716	31	620,245	—
Michigan	40,810	264,427	43,905	371,146	9,912	134,385	31,114	26	68,624	76
Minnesota	29,682	175,427	136,318	127,727	8,683	89,202	48,085	6,096	14,160	1,597
Mississippi	9,801	63,589	19,654	20,862	4,740	31,285	6,601	9,826	—	—
Missouri	32,395	112,588	27,537	194,513	9,977	120,771	65,349	22,539	45,671	—
Montana	3,583	21,967	24,904	10,186	1,749	3,258	—	—	404	—
Nebraska	17,519	37,207	27,445	34,829	8,886	45,499	229,512	10,780	—	—
Nevada	20,777	67,668	21,311	61,282	977	153,557	4,712	—	48,142	—
New Hampshire	4,197	8,657	6,461	2,311	4,049	10,841	—	—	1,114	603
New Jersey	43,115	299,479	68,045	163,341	93,274	71,789	6,636	—	676,338	—
New Mexico	18,636	84,776	6,486	34,886	11,632	86,780	5,062	253	17,683	—
New York	296,721	595,379	599,920	1,206,754	618,694	224,730	9,781	—	1,924,007	—
North Carolina	31,883	193,424	72,574	25,155	65,860	544,762	98,350	10,281	24,285	1,040
North Dakota	4,839	30,111	5,113	2,098	2,110	14,857	—	—	101	—
Ohio	56,703	234,777	152,729	548,835	23,950	224,351	57,803	2,372	56,369	2,247
Oklahoma	17,508	71,609	16,505	89,348	7,704	102,460	16,883	373	5,139	—
Oregon	33,572	98,803	52,414	227,257	14,039	142,939	64,438	474	254,075	590
Pennsylvania	29,035	175,344	345,963	274,999	33,247	202,140	2,934	44,258	392,677	1,934
Rhode Island	4,629	9,654	20,557	32,810	6,109	24,339	—	—	2,219	—
South Carolina	20,276	65,365	24,795	37,796	33,493	151,509	100,068	17,628	4,117	—
South Dakota	3,026	38,632	3,602	21,314	10,078	22,522	3,739	582	—	84
Tennessee	26,070	145,105	164,332	164,912	37,100	179,000	173,103	104,744	9,004	—
Texas	65,174	315,164	122,326	515,755	41,954	679,463	350,444	41,147	418,999	—
Utah	6,694	128,976	25,168	62,684	14,717	166,170	22,147	10	38,360	—
Vermont	4,708	8,818	1,706	3,817	1,073	5,717	3,789	—	540	111
Virginia	24,434	91,325	123,868	160,752	46,933	284,387	10,248	22,258	14,402	1,809
Washington	53,730	289,382	167,056	255,305	31,050	178,203	493,648	—	90,307	—
West Virginia	1,696	46,981	15,064	30,841	6,811	30,425	1,068	—	2,641	—
Wisconsin	38,110	170,690	62,563	187,910	15,368	40,050	44,138	—	33,468	—
Wyoming	5,219	40,170	999	18,926	3,034	29,357	3,478	—	—	—

See footnotes at end of table.

Table 38. Capital Outlay of State and Local Governments for Selected Functions by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Construction only									
	Total, all functions	Total general construction ¹	General construction ¹							
			Education			Public welfare	Hospitals	Health	Highways	Police protection
			Total education	Higher education	Elementary and secondary education ²					
21	22	23	24	25	26	27	28	29	30	
United States	131,736,268	115,649,505	30,002,526	6,764,514	23,238,012	244,638	2,259,588	798,457	40,095,143	933,504
Alabama	1,477,096	1,286,146	396,330	133,762	262,568	53	82,326	5,070	474,384	2,882
Alaska	814,849	772,385	122,183	—	122,183	271	260	5,601	265,395	9,464
Arizona	2,334,931	1,892,598	507,962	88,378	419,584	3,012	1,046	2,091	527,897	15,492
Arkansas	878,288	814,256	186,097	72,660	113,437	144	8,539	1,507	434,935	5,722
California	17,509,829	13,227,108	2,676,123	720,049	1,956,074	49,373	396,602	64,505	2,525,416	180,583
Colorado	2,070,590	1,763,185	580,234	141,423	438,811	1,521	8,616	8,183	627,645	5,728
Connecticut	1,328,210	1,209,108	139,829	1,803	138,026	6,205	8,020	19,185	573,510	11,137
Delaware	399,396	383,889	89,245	36,742	52,503	40	—	55	198,761	3,015
District of Columbia	514,027	231,641	44,565	875	43,690	—	363	600	108,164	22
Florida	6,637,654	6,234,123	1,885,299	329,816	1,555,483	2,932	111,068	44,631	2,127,194	45,078
Georgia	3,822,348	3,392,648	1,137,953	249,272	888,681	16,228	82,025	12,589	1,157,809	36,343
Hawaii	889,813	868,783	173,789	20,456	153,333	545	4,942	3,280	274,179	2,071
Idaho	503,334	491,247	204,274	51,835	152,439	442	757	472	195,117	4,053
Illinois	5,694,300	5,182,018	1,244,989	197,412	1,047,577	1,771	66,721	759	1,892,686	16,002
Indiana	2,171,631	2,091,456	722,933	223,344	499,589	5,240	83,368	2,643	770,279	3,759
Iowa	1,397,995	1,333,230	211,024	47,273	163,751	2,315	36,346	4,280	730,756	7,312
Kansas	1,170,279	1,106,323	92,255	31,078	61,177	421	20,712	7,730	754,409	1,994
Kentucky	1,601,354	1,502,659	306,455	103,862	202,593	1,899	10,967	3,681	706,701	3,142
Louisiana	1,620,482	1,538,321	162,859	39,629	123,230	158	65,980	1,374	549,790	3,489
Maine	316,889	307,413	46,510	20,500	26,010	5	809	11	165,402	448
Maryland	2,367,569	2,205,595	546,063	120,848	425,215	760	12,116	6,240	634,429	23,335
Massachusetts	4,094,354	3,375,172	466,509	53,568	412,941	128	17,615	6,449	1,642,893	69,782
Michigan	3,382,198	3,267,339	1,259,666	352,367	907,299	14,463	99,136	1,057	860,240	2,454
Minnesota	2,711,558	2,641,632	724,785	113,783	611,002	1,743	19,361	10,643	1,156,622	8,091
Mississippi	942,702	915,378	262,099	106,026	156,073	665	15,263	1,205	479,568	1,251
Missouri	2,371,265	2,158,150	427,452	113,943	313,509	2,084	6,589	10,492	806,799	6,050
Montana	364,523	361,722	69,238	36,331	32,907	109	2,199	14	231,168	—
Nebraska	1,040,459	773,116	122,251	36,159	86,092	1,240	25,941	40	424,844	4,492
Nevada	1,484,311	1,313,036	321,587	21,839	299,748	123	17,050	5,452	412,586	2,073
New Hampshire	378,642	367,627	119,396	13,104	106,292	4,078	789	4,550	129,642	604
New Jersey	3,502,822	2,948,711	790,721	134,545	656,176	8,370	6,763	23,894	1,281,837	4,624
New Mexico	810,125	718,155	218,489	63,359	155,130	2,540	2,089	314	248,436	4,734
New York	13,792,299	12,423,894	2,769,284	472,071	2,297,213	16,205	424,462	408,294	3,203,336	212,708
North Carolina	3,210,102	2,653,313	829,344	258,052	571,292	6,034	88,665	19,082	1,104,222	24,359
North Dakota	263,529	248,754	44,256	21,699	22,557	1,792	2,146	518	111,507	7
Ohio	4,658,629	4,384,444	1,109,014	406,668	702,346	6,430	73,131	15,681	1,536,411	23,616
Oklahoma	957,600	866,332	188,845	41,550	147,295	4,671	8,048	4,213	428,742	1,718
Oregon	2,232,796	1,825,456	417,422	122,763	294,659	1,181	17,265	1,969	521,082	7,088
Pennsylvania	4,225,325	3,803,683	1,448,474	232,876	1,215,598	3,233	70,350	5,060	1,142,789	10,264
Rhode Island	319,234	296,437	17,533	3,672	13,861	327	2,109	4,211	150,535	2,889
South Carolina	1,436,451	1,201,763	459,125	108,667	350,458	533	27,825	6,263	325,079	3,486
South Dakota	352,751	334,932	20,801	16,301	4,500	829	20	25	193,026	333
Tennessee	2,706,061	2,343,799	590,010	259,458	330,552	581	33,486	13,338	894,835	60,777
Texas	8,071,706	6,795,714	2,847,566	486,430	2,361,136	493	164,676	13,806	2,351,953	48,555
Utah	1,368,188	1,274,652	260,658	88,448	172,210	—	4,990	472	550,290	6,360
Vermont	173,792	166,709	82,018	14,116	67,902	—	—	43	59,403	—
Virginia	3,563,987	3,268,385	674,826	139,993	534,833	5,149	15,911	3,848	1,345,427	16,288
Washington	3,954,002	3,407,334	1,102,676	247,466	855,210	20,647	89,615	34,443	1,057,299	28,138
West Virginia	657,719	632,829	77,671	13,769	63,902	—	4,090	—	438,497	1,092
Wisconsin	2,767,391	2,656,074	743,335	146,638	596,697	47,297	3,379	7,514	1,095,990	285
Wyoming	420,883	390,831	60,504	7,836	52,668	358	15,042	1,080	215,227	315

See footnotes at end of table.

Table 38. Capital Outlay of State and Local Governments for Selected Functions by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Construction only—Con.									
	General construction—Con.					Utilities and liquor stores construction				
	Fire protection	Natural resources and parks and recreation	Housing and community development	Sewerage	Solid waste management	Water supply	Electric power	Gas supply	Transit	Liquor stores
	31	32	33	34	35	36	37	38	39	40
United States	633,673	6,487,708	4,744,045	8,423,954	1,224,339	7,362,103	2,808,864	334,017	5,579,986	1,793
Alabama	3,511	23,270	64,594	74,090	4,831	92,575	84,066	14,309	—	—
Alaska	1,875	56,551	67,884	47,621	4,259	4,131	32,260	622	5,451	—
Arizona	20,400	286,415	23,657	254,137	29,400	151,184	269,664	1,720	19,765	—
Arkansas	2,996	18,632	17,648	34,151	8,250	16,712	47,211	—	109	—
California	145,270	1,373,083	1,259,763	1,611,051	110,535	2,367,994	569,500	8,392	1,336,835	—
Colorado	9,570	101,531	72,982	74,301	4,959	188,401	75,293	7,910	35,801	—
Connecticut	5,303	31,712	60,662	46,822	4,497	32,854	2,909	1,144	82,195	—
Delaware	32	9,954	4,149	13,629	15,279	7,725	2,193	—	5,589	—
District of Columbia	6	14,446	12,180	38,743	—	20,403	—	—	261,983	—
Florida	27,760	475,543	59,140	183,563	89,796	202,496	94,580	2,661	103,794	—
Georgia	7,105	91,096	98,964	184,431	54,871	326,011	66,925	10,406	26,358	—
Hawaii	5,704	149,964	97,071	52,675	2,166	20,006	—	—	1,024	—
Idaho	1,684	6,426	3,582	18,993	2,839	8,856	3,231	—	—	—
Illinois	13,417	298,245	477,708	439,903	8,683	175,561	25,117	1,677	309,927	—
Indiana	267	100,115	71,137	120,113	3,454	41,411	10,716	27,990	58	—
Iowa	1,969	49,448	16,051	136,813	6,081	54,718	6,736	715	2,596	—
Kansas	102	20,669	11,140	36,232	3,337	48,874	13,194	303	1,585	—
Kentucky	3,806	50,630	16,936	80,323	5,864	74,925	13,172	4,238	6,360	—
Louisiana	2,755	166,200	38,342	113,512	10,282	59,689	11,705	4,818	5,949	—
Maine	1,157	2,125	8,528	23,707	2,965	8,331	1,145	—	—	—
Maryland	27,377	219,745	147,799	183,559	27,692	63,234	1,965	—	96,775	—
Massachusetts	6,484	109,871	122,164	420,734	34,313	110,339	14,778	13	594,052	—
Michigan	1,281	203,951	37,997	272,849	4,668	94,038	9,260	—	11,561	—
Minnesota	4,404	99,550	97,154	56,720	3,350	51,696	16,943	898	389	—
Mississippi	812	17,928	18,475	17,982	1,054	20,234	4,524	2,566	—	—
Missouri	19,195	60,830	23,213	177,593	5,604	110,221	61,969	22,326	18,599	—
Montana	1,321	5,964	9,789	8,941	654	2,801	—	—	—	—
Nebraska	7,160	19,987	24,732	33,172	5,396	40,597	217,771	8,975	—	—
Nevada	15,086	55,979	10,920	54,763	653	143,598	4,157	—	23,520	—
New Hampshire	591	6,782	5,605	2,045	2,496	10,598	—	—	—	417
New Jersey	11,055	201,603	57,140	145,622	83,668	61,096	6,620	—	486,395	—
New Mexico	5,920	75,054	1,379	25,240	1,524	83,138	4,193	24	4,615	—
New York	126,415	509,616	537,885	1,179,374	486,860	197,467	9,781	—	1,161,157	—
North Carolina	9,067	138,646	62,099	20,634	31,197	469,442	73,212	7,519	5,576	1,040
North Dakota	886	20,863	2,904	1,915	1,583	14,681	—	—	94	—
Ohio	9,134	181,567	139,954	485,852	10,093	179,645	48,677	2,372	43,491	—
Oklahoma	8,438	52,140	12,679	72,431	1,249	80,531	10,516	221	—	—
Oregon	16,174	62,353	43,459	204,729	3,582	117,683	54,214	—	235,243	200
Pennsylvania	14,815	90,360	311,121	237,144	25,751	173,553	1,997	33,780	212,312	—
Rhode Island	3,579	7,189	19,983	31,902	245	22,477	—	—	320	—
South Carolina	6,276	42,114	19,722	31,713	14,017	127,612	92,215	14,574	287	—
South Dakota	1,500	33,550	3,384	19,688	7,584	16,149	1,050	536	—	84
Tennessee	14,740	121,475	136,101	149,600	25,102	141,320	125,026	95,855	61	—
Texas	24,032	236,615	102,862	434,127	17,190	594,791	292,155	38,272	350,774	—
Utah	2,123	105,599	21,189	50,053	5,585	69,550	16,256	10	7,720	—
Vermont	1,728	1,193	1,344	3,179	459	5,315	1,768	—	—	—
Virginia	11,452	65,722	105,014	146,367	25,469	257,332	6,948	19,171	12,099	52
Washington	26,061	194,873	136,767	160,515	7,906	112,797	358,583	—	75,288	—
West Virginia	—	37,720	13,511	21,071	3,957	23,872	—	—	1,018	—
Wisconsin	164	148,751	34,834	171,761	12,519	35,919	42,137	—	33,261	—
Wyoming	1,714	34,063	748	17,869	571	27,520	2,532	—	—	—

¹Includes amounts for categories not shown separately.
²Includes amounts for "other education."

Table 39. Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Expenditure					Long-term debt					
	Revenue	Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total	Con-struction		Total	Full faith and credit	Nonguar-anteed		
1	2	3	4	5	6	7	8	9	10	11	
Electric power	41,550	40,807	38,798	1,965	1,965	44	662	662	—	—	83
Municipalities	41,550	40,807	38,798	1,965	1,965	44	662	662	—	—	83
Gas supply	2,660	2,559	2,559	—	—	—	—	—	—	—	—
Municipalities	2,660	2,559	2,559	—	—	—	—	—	—	—	—
Transit system	106,001	427,629	328,676	98,936	96,775	17	276	276	—	—	17
State	92,447	357,961	269,758	88,203	87,110	—	—	—	—	—	—
Counties	11,182	63,668	52,935	10,733	9,665	—	—	—	—	—	—
Municipalities	2,372	6,000	5,983	—	—	17	276	276	—	—	17
Massachusetts	1,757,428	2,845,827	1,742,364	814,320	719,182	289,143	5,389,573	589,355	4,800,218	517,092	198,264
Water supply	631,256	537,922	309,674	174,328	110,339	53,920	923,301	532,131	391,170	115,582	69,601
State	68,768	95,449	59,684	18,671	18,671	17,094	273,829	273,829	—	27,500	10,969
Municipalities	296,762	197,797	111,496	70,383	31,429	15,918	267,995	164,370	103,625	36,818	22,848
Townships	222,610	192,513	104,089	73,208	49,386	15,216	282,503	56,404	226,099	47,131	27,332
Special Districts	43,116	52,163	34,405	12,066	10,853	5,692	98,974	37,528	61,446	4,133	8,452
Electric power	834,119	795,805	697,584	19,716	14,778	78,505	1,368,955	13,762	1,355,193	3,978	43,822
Municipalities	180,469	182,135	173,194	6,052	4,625	2,889	42,050	10,855	31,195	1,000	3,390
Townships	440,086	424,473	417,274	5,991	2,480	1,208	23,440	2,907	20,533	2,978	2,682
Special Districts	213,564	189,197	107,116	7,673	7,673	74,408	1,303,465	—	1,303,465	—	37,750
Gas supply	36,014	36,304	36,273	31	13	—	—	—	—	—	—
Municipalities	30,301	31,083	31,083	—	—	—	—	—	—	—	—
Townships	5,713	5,221	5,190	31	13	—	—	—	—	—	—
Transit system	256,039	1,475,796	698,833	620,245	594,052	156,718	3,097,317	43,462	3,053,855	397,532	84,841
Townships	88	223	223	—	—	—	—	—	—	—	—
Special Districts	255,951	1,475,573	698,610	620,245	594,052	156,718	3,097,317	43,462	3,053,855	397,532	84,841
Michigan	1,274,785	1,617,649	1,245,043	234,149	114,859	138,457	2,179,281	118,888	2,060,393	85,375	104,492
Water supply	639,707	722,077	496,926	134,385	94,038	90,766	1,355,051	118,163	1,236,888	61,629	57,697
Counties	25,813	44,066	19,458	551	551	24,057	271,449	38,274	233,175	29,165	18,725
Municipalities	503,588	556,818	386,434	113,748	77,470	56,636	944,452	58,341	886,111	23,257	28,935
Townships	74,527	71,613	57,862	10,614	7,171	3,137	50,727	1,164	49,563	2,873	3,723
Special Districts	35,779	49,580	33,172	9,472	8,846	6,936	88,423	20,384	68,039	6,334	6,314
Electric power	574,157	527,339	448,593	31,114	9,260	47,632	823,495	—	823,495	23,746	46,714
Counties	23,819	14,821	14,765	—	—	56	920	—	920	—	35
Municipalities	417,644	387,946	340,061	29,860	8,008	18,025	304,089	—	304,089	23,746	35,649
Townships	34	35	34	1	—	—	—	—	—	—	—
Special Districts	132,660	124,537	93,733	1,253	1,252	29,551	518,486	—	518,486	—	11,030
Gas supply	11	37	11	26	—	—	—	—	—	—	—
Municipalities	—	26	—	26	—	—	—	—	—	—	—
Townships	11	11	11	—	—	—	—	—	—	—	—
Transit system	60,910	368,196	299,513	68,624	11,561	59	735	725	10	—	81
Counties	3,416	15,515	14,559	956	516	—	—	—	—	—	—
Municipalities	34,767	204,627	161,578	43,049	134	—	—	—	—	—	—
Townships	97	378	378	—	—	—	—	—	—	—	—
Special Districts	22,630	147,676	122,998	24,619	10,911	59	735	725	10	—	81
Minnesota	1,049,417	1,175,998	911,361	157,543	69,926	107,094	2,001,869	196,102	1,805,767	242,776	251,239
Water supply	285,296	329,205	218,765	89,202	51,696	21,238	402,369	95,942	306,427	61,564	57,632
Counties	243	279	257	—	—	22	135	—	135	—	85
Municipalities	278,537	316,396	211,980	84,621	50,776	19,795	378,513	95,942	282,571	58,704	53,980
Townships	2,545	5,322	2,097	3,225	—	—	—	—	—	—	—
Special Districts	3,971	7,208	4,431	1,356	920	1,421	23,721	—	23,721	2,860	3,567
Electric power	632,760	602,694	473,179	48,085	16,943	81,430	1,505,776	17,600	1,488,176	161,054	175,784
Municipalities	432,190	424,992	377,946	41,184	10,042	5,862	96,436	17,600	78,836	31,759	33,044
Special Districts	200,570	177,702	95,233	6,901	6,901	75,568	1,409,340	—	1,409,340	129,295	142,740
Gas supply	76,900	77,256	70,641	6,096	898	519	11,164	—	11,164	5,158	1,588
Municipalities	76,900	77,256	70,641	6,096	898	519	11,164	—	11,164	5,158	1,588
Transit system	54,461	166,843	148,776	14,160	389	3,907	82,560	82,560	—	15,000	16,235
Counties	338	2,157	2,152	5	—	—	—	—	—	—	—
Municipalities	4,151	16,816	16,203	613	49	—	—	—	—	—	—
Special Districts	49,972	147,870	130,421	13,542	340	3,907	82,560	82,560	—	15,000	16,235
Mississippi	493,289	496,940	423,919	47,712	27,324	25,309	368,765	130,659	238,106	57,451	48,349
Water supply	149,097	158,810	103,918	31,285	20,234	23,607	338,467	119,592	218,875	45,779	43,326
Counties	2,569	2,536	2,048	3	—	485	7,395	—	7,395	—	247
Municipalities	137,049	148,354	95,813	29,468	18,485	23,073	330,424	119,536	210,888	45,779	43,011
Special Districts	9,479	7,920	6,057	1,814	1,749	49	648	56	592	—	68
Electric power	264,206	255,157	247,536	6,601	4,524	1,020	18,138	11,067	7,071	6,977	996
Municipalities	235,894	225,754	219,084	5,969	3,892	701	14,048	6,977	7,071	6,977	531
Special Districts	28,312	29,403	28,452	632	632	319	4,090	4,090	—	—	465
Gas supply	78,387	75,788	65,280	9,826	2,566	682	12,160	—	12,160	4,695	4,027
Municipalities	68,468	66,128	55,814	9,794	2,566	520	9,958	—	9,958	4,695	3,921
Special Districts	9,919	9,660	9,466	32	—	162	2,202	—	2,202	—	106
Transit system	1,599	7,185	7,185	—	—	—	—	—	—	—	—
Municipalities	608	4,528	4,528	—	—	—	—	—	—	—	—
Special Districts	991	2,657	2,657	—	—	—	—	—	—	—	—

Table 39. Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Expenditure						Long-term debt				
	Revenue	Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total	Con-struction		Total	Full faith and credit	Nonguar-anteed		
1	2	3	4	5	6	7	8	9	10	11	
Missouri	1,063,256	1,263,662	943,618	254,330	213,115	65,714	1,246,169	46,914	1,199,255	135,996	123,404
Water supply	414,273	449,373	287,526	120,771	110,221	41,076	831,624	46,914	784,710	133,701	105,885
Counties	1,516	1,173	1,173	—	—	—	—	—	—	—	—
Municipalities	305,449	344,497	229,209	88,894	82,935	26,394	577,574	24,487	553,087	105,099	78,074
Special Districts	107,308	103,703	57,144	31,877	27,286	14,682	254,050	22,427	231,623	28,602	27,811
Electric power	526,639	510,551	420,872	65,349	61,969	24,330	410,391	—	410,391	2,295	14,007
Municipalities	526,639	510,551	420,872	65,349	61,969	24,330	410,391	—	410,391	2,295	14,007
Gas supply	83,142	87,713	65,008	22,539	22,326	166	2,334	—	2,334	—	207
Municipalities	83,142	87,713	65,008	22,539	22,326	166	2,334	—	2,334	—	207
Transit system	39,202	216,025	170,212	45,671	18,599	142	1,820	—	1,820	—	3,305
Municipalities	1,215	12,260	10,420	1,840	1,591	—	—	—	—	—	—
Special Districts	37,987	203,765	159,792	43,831	17,008	142	1,820	—	1,820	—	3,305
Montana	74,106	66,366	54,311	3,662	2,801	8,393	141,836	11,202	130,634	1,540	10,625
Water supply	70,242	54,684	43,065	3,258	2,801	8,361	141,549	11,131	130,418	1,500	10,514
Municipalities	56,631	42,077	33,537	1,624	1,601	6,916	115,711	2,549	113,162	1,074	8,110
Special Districts	13,611	12,607	9,528	1,634	1,200	1,445	25,838	8,582	17,256	426	2,404
Electric power	1,029	902	892	—	—	10	141	—	141	—	30
Municipalities	1,029	902	892	—	—	10	141	—	141	—	30
Gas supply	514	494	492	—	—	2	30	30	—	—	5
Municipalities	514	494	492	—	—	2	30	30	—	—	5
Transit system	2,321	10,286	9,862	404	—	20	116	41	75	40	76
Municipalities	357	3,385	3,385	—	—	—	—	—	—	—	—
Special Districts	1,964	6,901	6,477	404	—	20	116	41	75	40	76
Nebraska	1,857,653	1,814,954	1,368,606	285,791	267,343	160,557	2,966,655	40,490	2,926,165	20,442	317,059
Water supply	128,566	143,724	90,911	45,499	40,597	7,314	137,239	5,340	131,899	12,047	7,124
Municipalities	78,405	87,193	52,382	30,292	26,440	4,519	87,793	3,001	84,792	7,785	5,591
Townships	353	501	501	—	—	—	—	—	—	—	—
Special Districts	49,808	56,030	38,028	15,207	14,157	2,795	49,446	2,339	47,107	4,262	1,533
Electric power	1,555,504	1,493,515	1,111,065	229,512	217,771	152,938	2,827,585	35,114	2,792,471	8,395	306,935
Municipalities	319,487	287,077	247,083	18,168	13,221	21,826	384,958	—	384,958	40	27,034
Special Districts	1,236,017	1,206,438	863,982	211,344	204,550	131,112	2,442,627	35,114	2,407,513	8,355	279,901
Gas supply	168,288	157,837	146,752	10,780	8,975	305	1,831	36	1,795	—	3,000
Municipalities	23,291	21,401	18,813	2,283	2,250	305	1,831	36	1,795	—	3,000
Special Districts	144,997	136,436	127,939	8,497	6,725	—	—	—	—	—	—
Transit system	5,295	19,878	19,878	—	—	—	—	—	—	—	—
Municipalities	958	5,434	5,434	—	—	—	—	—	—	—	—
Special Districts	4,337	14,444	14,444	—	—	—	—	—	—	—	—
Nevada	365,002	562,744	310,415	206,411	171,275	45,918	1,420,319	1,105,413	314,906	475,814	117,402
Water supply	286,032	398,245	199,556	153,557	143,598	45,132	1,408,485	1,105,413	303,072	470,224	110,502
State	1,754	22,053	3,184	63	—	18,806	471,200	295,415	175,785	—	25,601
Counties	202,067	287,906	140,587	131,342	131,277	15,977	769,207	755,925	13,282	408,619	35,990
Municipalities	63,621	67,860	46,244	14,720	6,267	6,896	111,993	17,899	94,094	58,785	45,256
Special Districts	18,590	20,426	9,541	7,432	6,054	3,453	56,085	36,174	19,911	2,820	3,655
Electric power	52,580	47,918	42,420	4,712	4,157	786	11,834	—	11,834	5,590	6,900
State	24,679	24,366	24,366	—	—	—	—	—	—	—	—
Counties	366	412	412	—	—	—	—	—	—	—	—
Municipalities	11,847	10,111	9,173	896	734	42	813	—	813	—	14
Special Districts	15,688	13,029	8,469	3,816	3,423	744	11,021	—	11,021	5,590	6,886
Transit system	26,390	116,581	68,439	48,142	23,520	—	—	—	—	—	—
Counties	26,372	115,585	67,443	48,142	23,520	—	—	—	—	—	—
Municipalities	18	780	780	—	—	—	—	—	—	—	—
Special Districts	—	216	216	—	—	—	—	—	—	—	—
New Hampshire	64,807	97,598	70,102	11,955	10,598	15,541	239,269	215,205	24,064	21,740	20,707
Water supply	52,270	79,826	53,470	10,841	10,598	15,515	239,069	215,005	24,064	21,740	20,632
State	92	310	207	103	96	—	—	—	—	—	—
Municipalities	27,899	35,400	24,268	1,819	1,819	9,313	141,739	129,959	11,780	5,947	12,937
Townships	15,330	22,803	13,424	5,102	5,102	4,277	71,517	71,517	—	14,884	5,538
Special Districts	8,949	21,313	15,571	3,817	3,581	1,925	25,813	13,529	12,284	909	2,157
Electric power	8,307	8,486	8,460	—	—	26	200	200	—	—	75
Townships	8,051	8,218	8,192	—	—	26	200	200	—	—	75
Special Districts	256	268	268	—	—	—	—	—	—	—	—
Transit system	4,230	9,286	8,172	1,114	—	—	—	—	—	—	—
Municipalities	3,626	3,456	3,456	—	—	—	—	—	—	—	—
Special Districts	604	5,830	4,716	1,114	—	—	—	—	—	—	—
New Jersey	1,056,308	2,111,043	1,300,947	754,763	554,111	55,333	863,133	324,274	538,859	54,476	62,794
Water supply	512,287	486,178	359,235	71,789	61,096	55,154	860,245	324,274	535,971	54,476	62,534
State	26,760	32,355	14,720	9,597	9,023	8,038	165,534	31,230	134,304	—	14,196
Municipalities	316,827	289,548	232,856	31,330	24,119	25,362	338,247	183,004	155,243	37,843	30,720
Townships	121,680	122,187	89,782	15,712	13,915	16,693	259,713	105,481	154,232	5,154	13,141
Special Districts	47,020	42,088	21,877	15,150	14,039	5,061	96,751	4,559	92,192	11,479	4,477

Table 39. Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Expenditure						Long-term debt				
	Revenue	Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total	Con-struction		Total	Full faith and credit	Nonguar-anteed		
1	2	3	4	5	6	7	8	9	10	11	
Electric power	86,497	67,594	60,779	6,636	6,620	179	2,888	—	2,888	—	260
Municipalities	86,497	67,594	60,779	6,636	6,620	179	2,888	—	2,888	—	260
Transit system	457,524	1,557,271	880,933	676,338	486,395	—	—	—	—	—	—
State	441,944	1,529,292	856,897	672,395	486,395	—	—	—	—	—	—
Special Districts	15,580	27,979	24,036	3,943	—	—	—	—	—	—	—
New Mexico	266,440	363,704	205,725	109,778	91,970	48,201	695,271	20,179	675,092	20	44,666
Water supply	144,213	221,243	101,561	86,780	83,138	32,902	465,751	20,179	445,572	20	18,403
Counties	4,487	5,701	5,626	75	—	—	—	—	—	—	—
Municipalities	137,535	213,358	94,439	86,103	82,851	32,816	462,500	20,049	442,451	—	18,272
Special Districts	2,191	2,184	1,496	602	287	86	3,251	130	3,121	20	131
Electric power	97,264	76,948	56,599	5,062	4,193	15,287	229,370	—	229,370	—	26,243
Counties	28,107	24,865	17,943	622	—	6,300	107,810	—	107,810	—	2,370
Municipalities	69,157	52,083	38,656	4,440	4,193	8,987	121,560	—	121,560	—	23,873
Gas supply	21,216	20,075	19,810	253	24	12	150	—	150	—	20
Counties	3,065	2,732	2,617	115	—	—	—	—	—	—	—
Municipalities	18,151	17,343	17,193	138	24	12	150	—	150	—	20
Transit system	3,747	45,438	27,755	17,683	4,615	—	—	—	—	—	—
Municipalities	3,747	45,438	27,755	17,683	4,615	—	—	—	—	—	—
New York	5,846,301	10,193,158	6,899,669	2,158,518	1,368,405	1,134,971	25,525,391	6,319,095	19,206,296	5,551,429	4,566,172
Water supply	1,295,388	1,486,304	767,981	224,730	197,467	493,593	10,372,160	1,830,025	8,542,135	5,306,905	4,203,129
Counties	181,160	204,765	130,176	47,457	37,181	27,132	484,112	128,462	355,650	79,036	14,158
Municipalities	932,926	975,643	439,967	98,091	88,596	437,585	9,405,859	1,250,503	8,155,356	5,193,881	4,155,592
Townships	169,151	288,452	189,897	72,191	64,769	26,364	432,130	432,130	—	32,374	30,990
Special Districts	12,151	17,444	7,941	6,991	6,921	2,512	50,059	18,930	31,129	1,614	2,389
Electric power	1,567,556	1,449,140	1,259,237	9,781	9,781	180,122	2,999,575	74,902	2,924,673	6,047	108,090
State	1,416,393	1,318,214	1,136,079	8,052	8,052	174,083	2,899,965	—	2,899,965	—	100,220
Counties	3,646	3,590	3,567	—	—	23	10,865	10,865	—	—	1,185
Municipalities	141,074	117,629	111,550	1,729	1,729	4,350	58,069	58,069	—	—	5,873
Townships	6,443	4,319	3,816	—	—	503	5,968	5,968	—	715	812
Special Districts	—	5,388	4,225	—	—	1,163	24,708	—	24,708	5,332	—
Gas supply	2,846	2,544	2,544	—	—	—	—	—	—	—	—
Municipalities	2,635	2,346	2,346	—	—	—	—	—	—	—	—
Townships	211	198	198	—	—	—	—	—	—	—	—
Transit system	2,980,511	7,255,170	4,869,907	1,924,007	1,161,157	461,256	12,153,656	4,414,168	7,739,488	238,477	254,953
State	759,903	2,981,177	1,453,343	1,298,985	928,554	228,849	7,729,772	380,684	7,349,088	6,567	38,201
Counties	26,215	100,898	83,364	16,998	—	—	—	—	—	—	—
Municipalities	2,096,197	3,855,947	3,074,263	569,817	179,004	211,867	4,033,484	4,033,484	—	231,910	196,352
Townships	3,432	8,802	5,732	1,070	—	—	—	—	—	—	—
Special Districts	94,764	310,346	253,205	36,601	36,601	20,540	390,400	—	390,400	—	20,400
North Carolina	2,323,995	2,854,462	1,745,613	677,678	555,749	431,171	7,153,588	911,853	6,241,735	608,029	626,634
Water supply	340,358	844,435	211,827	544,762	469,442	87,846	1,308,653	892,310	416,343	141,296	88,716
Counties	40,055	101,543	25,939	58,720	51,125	16,884	229,324	167,660	61,664	13,360	27,392
Municipalities	263,118	685,866	164,969	458,033	391,886	62,864	940,492	644,261	296,231	123,144	55,753
Special Districts	37,185	57,026	20,919	28,009	26,431	8,098	138,837	80,389	58,448	4,792	5,571
Electric power	1,857,295	1,813,369	1,373,120	98,350	73,212	341,899	5,818,791	13,237	5,805,554	461,667	534,438
Municipalities	1,013,568	960,011	877,993	73,879	49,002	8,139	128,674	13,237	115,437	14,392	11,018
Special Districts	843,727	853,358	495,127	24,471	24,210	333,760	5,690,117	—	5,690,117	447,275	523,420
Gas supply	101,053	94,108	82,688	10,281	7,519	1,139	22,108	3,228	18,880	5,066	2,818
Municipalities	101,053	94,108	82,688	10,281	7,519	1,139	22,108	3,228	18,880	5,066	2,818
Transit system	25,289	102,550	77,978	24,285	5,576	287	4,036	3,078	958	—	662
Counties	7,302	9,020	7,881	1,102	—	37	507	507	—	—	24
Municipalities	17,372	88,829	66,247	22,388	5,450	194	2,571	2,571	—	—	202
Special Districts	615	4,701	3,850	795	126	56	958	—	958	—	436
North Dakota	74,693	84,661	62,922	14,958	14,775	6,781	105,013	1,185	103,828	714	7,130
Water supply	51,819	60,694	39,068	14,857	14,681	6,769	104,863	1,185	103,678	714	7,080
Counties	440	447	221	134	134	92	2,466	—	2,466	2	75
Municipalities	49,931	58,976	37,687	14,612	14,446	6,677	102,397	1,185	101,212	712	7,005
Townships	1,448	1,271	1,160	111	101	—	—	—	—	—	—
Electric power	21,818	20,313	20,301	—	—	12	150	—	150	—	50
Municipalities	21,734	20,220	20,208	—	—	12	150	—	150	—	50
Townships	84	93	93	—	—	—	—	—	—	—	—
Gas supply	144	171	171	—	—	—	—	—	—	—	—
Municipalities	144	171	171	—	—	—	—	—	—	—	—
Transit system	912	3,483	3,382	101	94	—	—	—	—	—	—
Municipalities	912	3,483	3,382	101	94	—	—	—	—	—	—
Ohio	1,690,599	2,054,516	1,570,125	340,895	274,185	143,496	2,719,765	456,024	2,263,741	525,718	276,477
Water supply	985,507	1,018,353	690,233	224,351	179,645	103,769	2,103,545	401,020	1,702,525	512,150	151,942
Counties	113,430	106,531	76,712	17,917	12,379	11,902	184,289	21,756	162,533	47,834	12,014
Municipalities	825,991	859,996	583,653	189,617	151,872	86,726	1,811,286	371,991	1,439,295	440,953	132,616
Townships	2,747	3,817	3,415	308	26	94	3,180	—	3,180	2,510	902
Special Districts	43,339	48,009	26,453	16,509	15,368	5,047	104,790	7,273	97,517	20,853	6,410

Table 39. **Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Expenditure					Long-term debt					
	Revenue	Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total	Construction		Total	Full faith and credit	Nonguaranteed		
1	2	3	4	5	6	7	8	9	10	11	
Electric power	560,406	546,038	454,104	57,803	48,677	34,131	539,474	33,306	506,168	13,568	116,658
Municipalities	551,111	537,147	445,586	57,430	48,677	34,131	539,474	33,306	506,168	13,568	116,658
Townships	9,295	8,891	8,518	373	—	—	—	—	—	—	—
Gas supply	38,078	39,889	36,242	2,372	2,372	1,275	27,350	—	27,350	—	481
Municipalities	38,078	39,889	36,242	2,372	2,372	1,275	27,350	—	27,350	—	481
Transit system	106,608	450,236	389,546	56,369	43,491	4,321	49,396	21,698	27,698	—	7,396
Counties	141	2,120	2,035	85	54	—	—	—	—	—	—
Municipalities	1,108	9,653	9,263	348	81	42	1,126	563	563	—	39
Townships	—	25	25	—	—	—	—	—	—	—	—
Special Districts	105,359	438,438	378,223	55,936	43,356	4,279	48,270	21,135	27,135	—	7,357
Oklahoma	861,962	864,548	608,946	124,855	91,268	130,747	2,281,120	71,415	2,209,705	96,114	165,620
Water supply	354,585	391,523	237,612	102,460	80,531	51,451	829,108	71,386	757,722	74,711	83,487
State	5,052	2,474	2,463	—	—	11	338	—	338	—	5
Counties	300	138	135	—	—	3	—	—	—	—	38
Municipalities	282,905	324,268	188,101	91,022	71,577	45,145	708,074	44,037	664,037	73,124	76,339
Special Districts	66,328	64,643	46,913	11,438	8,954	6,292	120,696	27,349	93,347	1,587	7,105
Electric power	477,028	426,211	330,547	16,883	10,516	78,781	1,440,245	—	1,440,245	21,400	81,467
State	254,807	244,548	161,075	6,444	4,881	77,029	1,387,910	—	1,387,910	—	77,930
Municipalities	222,221	181,663	169,472	10,439	5,635	1,752	52,335	—	52,335	21,400	3,537
Gas supply	26,388	21,044	20,163	373	221	508	11,700	29	11,671	3	627
State	7,610	4,484	4,384	—	—	100	1,173	384	1,173	—	202
Municipalities	18,425	16,280	15,504	368	216	408	10,527	29	10,498	3	425
Special Districts	353	280	275	5	5	—	—	—	—	—	—
Transit system	3,961	25,770	20,624	5,139	—	7	67	—	67	—	39
Municipalities	3,961	25,770	20,624	5,139	—	7	67	—	67	—	39
Oregon	816,225	1,295,307	761,118	461,926	407,140	72,263	1,324,402	299,419	1,024,983	100,287	76,622
Water supply	297,889	355,657	191,455	142,939	117,683	21,263	411,994	168,443	243,551	47,071	28,849
Counties	65	81	84	17	—	—	—	—	—	—	—
Municipalities	226,038	272,829	151,033	104,939	82,979	16,857	341,874	140,260	201,614	37,941	24,257
Special Districts	71,786	82,747	40,358	37,983	34,704	4,406	70,120	28,183	41,937	9,130	4,592
Electric power	462,739	476,241	370,516	64,438	54,214	41,287	745,133	19,762	725,371	53,216	41,576
Municipalities	202,436	220,845	167,606	28,273	27,232	24,966	455,036	1,371	453,665	19,470	17,647
Special Districts	260,303	255,396	202,910	36,165	26,982	16,321	290,097	18,391	271,706	33,746	23,929
Gas supply	2,230	2,603	2,129	474	—	—	—	—	—	—	—
Special Districts	2,230	2,603	2,129	474	—	—	—	—	—	—	—
Transit system	53,367	460,806	197,018	254,075	235,243	9,713	167,275	111,214	56,061	—	6,197
State	—	725	720	5	—	—	—	—	—	—	—
Municipalities	457	3,951	2,859	1,092	—	—	—	—	—	—	—
Special Districts	52,910	456,130	193,439	252,978	235,243	9,713	167,275	111,214	56,061	—	6,197
Pennsylvania	1,822,793	2,877,978	2,001,286	642,009	421,642	234,683	4,620,578	462,954	4,157,624	384,508	259,093
Water supply	786,974	852,551	477,285	202,140	173,553	173,126	3,388,985	375,237	3,013,748	178,127	176,102
Municipalities	252,300	279,021	161,776	49,751	44,739	67,494	1,228,040	46,901	1,181,139	16,500	31,081
Townships	34,688	29,096	24,978	3,125	2,633	993	16,103	705	15,398	—	1,434
Special Districts	499,986	544,434	290,531	149,264	126,181	104,639	2,144,842	327,631	1,817,211	161,627	143,587
Electric power	95,043	77,253	73,274	2,934	1,997	1,045	17,337	1,616	15,721	—	1,342
Municipalities	74,129	56,613	55,008	896	470	709	11,132	1,616	9,516	—	1,092
Townships	995	1,283	910	373	320	—	—	—	—	—	—
Special Districts	19,919	19,357	17,356	1,665	1,207	336	6,205	—	6,205	—	250
Gas supply	573,016	551,482	465,099	44,258	33,780	42,125	741,653	—	741,653	—	33,770
Municipalities	572,917	551,383	465,000	44,258	33,780	42,125	741,653	—	741,653	—	33,770
Townships	99	99	99	—	—	—	—	—	—	—	—
Transit system	367,760	1,396,692	985,628	392,677	212,312	18,387	472,603	86,101	386,502	206,381	47,879
Municipalities	400	5,130	1,563	299	169	3,268	46,325	46,325	—	—	6,736
Townships	168	195	168	27	24	—	—	—	—	—	—
Special Districts	367,192	1,391,367	983,897	392,351	212,119	15,119	426,278	39,776	386,502	206,381	41,143
Rhode Island	104,977	138,830	104,566	26,558	22,797	7,706	99,508	62,370	37,138	60	5,853
Water supply	91,333	97,716	66,080	24,339	22,477	7,297	94,256	58,088	36,168	60	5,422
Municipalities	62,154	59,742	40,156	15,099	14,820	4,487	50,364	50,364	—	60	3,234
Townships	10,572	12,386	10,613	1,281	1,243	492	6,993	4,049	2,944	—	654
Special Districts	18,607	25,588	15,311	7,959	6,414	2,318	36,899	3,675	33,224	—	1,534
Electric power	4,378	4,557	4,274	—	—	283	5,252	4,282	970	—	431
Municipalities	347	221	83	—	—	138	1,294	1,294	—	—	148
Townships	81	222	81	—	—	141	3,898	2,928	970	—	268
Special Districts	3,950	4,114	4,110	—	—	4	60	60	—	—	15
Transit system	9,266	36,557	34,212	2,219	320	126	—	—	—	—	—
State	9,266	36,557	34,212	2,219	320	126	—	—	—	—	—
South Carolina	1,648,791	1,672,236	1,079,531	273,322	234,688	319,383	5,005,117	22,936	4,982,181	829,333	899,690
Water supply	410,580	480,262	263,238	151,509	127,612	65,515	1,051,525	22,936	1,028,589	50,847	52,704
Counties	23,452	31,081	15,367	13,750	7,580	1,964	25,862	—	25,862	3,080	487
Municipalities	309,339	360,867	197,300	112,846	96,620	50,721	802,805	3,190	799,615	36,729	44,410
Special Districts	77,789	88,314	50,571	24,913	23,412	12,830	222,858	19,746	203,112	11,038	7,807

Table 39. Finances of Utilities Operated by State and Local Governments by State, Type of Utility, and Government: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Expenditure					Long-term debt					
	Revenue	Total	Current operation	Capital outlay		Interest on debt	Debt outstanding at end of fiscal year			Debt issued	Debt retired
				Total	Con-struction		Total	Full faith and credit	Nonguar-anteed		
1	2	3	4	5	6	7	8	9	10	11	
Electric power	84,370	87,142	72,230	3,789	1,768	11,123	150,757	2,116	148,641	—	4,154
Municipalities	74,080	77,261	64,430	3,619	1,768	9,212	116,511	2,116	114,395	—	2,153
Townships	213	250	218	32	—	—	—	—	—	—	—
Special Districts	10,077	9,631	7,582	138	—	1,911	34,246	—	34,246	—	2,001
Transit system	2,466	7,761	7,204	540	—	17	75	—	75	—	75
State	—	1,191	1,164	27	—	—	—	—	—	—	—
Municipalities	—	6	6	6	—	—	—	—	—	—	—
Townships	228	178	178	—	—	—	—	—	—	—	—
Special Districts	2,238	6,386	5,862	507	—	17	75	—	75	—	75
Virginia	1,058,741	1,309,140	865,599	331,295	295,550	112,246	2,222,045	984,583	1,237,462	153,825	125,658
Water supply	640,202	800,820	423,594	284,387	257,332	92,839	1,871,534	782,103	1,089,431	118,575	108,207
Counties	246,873	252,999	158,081	58,850	51,361	36,068	690,978	129,127	561,851	16,466	24,730
Municipalities	372,792	523,730	255,145	218,083	198,792	50,502	1,051,224	650,635	400,589	59,042	60,339
Special Districts	20,537	24,091	10,368	7,454	7,179	6,269	129,332	2,341	126,991	43,067	23,138
Electric power	218,647	198,433	184,713	10,248	6,948	3,472	62,646	40,027	22,619	1,750	5,406
Municipalities	218,647	198,433	184,713	10,248	6,948	3,472	62,646	40,027	22,619	1,750	5,406
Gas supply	156,731	162,573	131,627	22,258	19,171	8,688	157,468	141,094	16,374	10,500	3,662
Municipalities	156,731	162,573	131,627	22,258	19,171	8,688	157,468	141,094	16,374	10,500	3,662
Transit system	43,161	147,314	125,665	14,402	12,099	7,247	130,397	21,359	109,038	23,000	8,383
State	—	3,469	3,385	84	—	—	—	—	—	—	—
Counties	1,426	17,267	15,296	—	—	1,971	20,734	20,734	—	—	4,889
Municipalities	16,516	41,346	39,903	1,441	—	207	28	28	—	—	9
Special Districts	25,219	85,232	67,081	12,877	11,892	5,274	109,635	597	109,038	23,000	3,485
Washington	3,009,532	3,730,871	2,329,717	762,158	546,668	638,996	12,290,121	208,549	12,081,572	1,043,358	1,126,525
Water supply	469,176	545,739	324,821	178,203	112,797	42,715	995,437	44,803	950,634	81,048	92,505
Counties	1,604	1,818	1,602	216	146	—	32	—	32	—	3
Municipalities	351,656	399,496	247,557	119,849	66,356	32,090	754,558	14,438	740,120	43,973	58,415
Special Districts	115,916	144,425	75,662	58,138	46,295	10,625	240,847	30,365	210,482	37,075	34,087
Electric power	2,433,393	2,638,811	1,561,917	493,648	358,583	583,246	11,114,047	3,434	11,110,613	952,329	1,029,932
Municipalities	684,715	641,473	447,528	126,889	97,911	67,056	1,279,239	—	1,279,239	52,065	55,735
Special Districts	1,748,678	1,997,338	1,114,389	366,759	260,672	516,190	9,834,808	3,434	9,831,374	900,264	974,197
Gas supply	4,342	3,629	3,629	—	—	—	—	—	—	—	—
Municipalities	4,342	3,629	3,629	—	—	—	—	—	—	—	—
Transit system	102,621	542,692	439,350	90,307	75,288	13,035	180,637	160,312	20,325	9,981	4,088
Counties	65,170	340,127	262,335	65,283	65,282	12,509	160,195	160,195	—	—	3,195
Municipalities	7,664	19,937	19,720	217	215	—	—	—	—	—	—
Special Districts	29,787	182,628	157,295	24,807	9,791	526	20,442	117	20,325	9,981	893
West Virginia	127,619	165,452	114,887	34,134	24,890	16,431	281,945	39,231	242,714	25,687	18,291
Water supply	117,751	138,151	91,309	30,425	23,872	16,417	281,613	39,231	242,382	25,687	18,273
Municipalities	63,248	72,341	52,221	11,446	6,221	8,674	146,746	6,676	140,070	15,843	13,644
Special Districts	54,503	65,810	39,088	18,979	17,651	7,743	134,867	32,555	102,312	9,844	4,629
Electric power	5,564	5,266	4,198	1,068	—	—	—	—	—	—	—
Municipalities	5,564	5,266	4,198	1,068	—	—	—	—	—	—	—
Transit system	4,304	22,035	19,380	2,641	1,018	14	332	—	332	—	18
State	462	4,241	2,497	1,744	499	—	—	—	—	—	—
Counties	47	509	509	—	—	—	—	—	—	—	—
Municipalities	405	1,230	1,220	10	—	—	—	—	—	—	—
Special Districts	3,390	16,055	15,154	887	519	14	332	—	332	—	18
Wisconsin	744,525	976,458	807,988	117,656	111,317	50,814	927,685	191,015	736,670	215,865	100,711
Water supply	270,747	311,351	241,938	40,050	35,919	29,363	552,858	156,341	396,517	149,313	75,464
Counties	—	—	—	—	—	—	85	85	—	85	—
Municipalities	268,580	307,256	239,497	39,456	35,897	28,303	530,734	139,067	391,667	138,634	71,480
Townships	2,166	4,090	2,440	594	22	1,056	21,969	17,119	4,850	10,594	3,980
Special Districts	1	5	1	—	—	4	70	70	—	—	4
Electric power	419,562	454,789	390,929	44,138	42,137	19,722	352,458	12,305	340,153	62,948	22,997
Municipalities	296,544	299,773	284,168	6,507	5,545	9,098	143,166	6,118	137,048	22,206	19,367
Townships	867	1,070	834	236	107	—	132	132	—	132	—
Special Districts	122,151	153,946	105,927	37,395	36,485	10,624	209,160	6,055	203,105	40,610	3,630
Gas supply	832	677	677	—	—	—	—	—	—	—	—
Townships	832	677	677	—	—	—	—	—	—	—	—
Transit system	53,384	209,641	174,444	33,468	33,261	1,729	22,369	22,369	—	3,604	2,250
Counties	36,248	130,563	101,012	28,230	28,230	1,321	16,248	16,248	—	2,574	1,456
Municipalities	17,134	79,008	73,362	5,238	5,031	408	6,028	6,028	—	937	794
Townships	2	70	70	—	—	—	93	93	—	93	—
Wyoming	83,284	101,224	60,941	32,835	30,052	7,448	144,539	52,803	91,736	7,821	5,084
Water supply	50,893	70,735	35,138	29,357	27,520	6,240	124,515	52,518	71,997	7,821	4,872
Municipalities	41,095	57,678	27,032	26,410	24,790	4,236	83,542	50,382	33,160	6,614	3,492
Special Districts	9,798	13,057	8,106	2,947	2,730	2,004	40,973	2,136	38,837	1,207	1,380
Electric power	32,391	30,489	25,803	3,478	2,532	1,208	20,024	285	19,739	—	212
Municipalities	26,608	24,603	21,107	3,342	2,436	154	2,314	285	2,029	—	102
Special Districts	5,783	5,886	4,696	136	96	1,054	17,710	—	17,710	—	110

Table 40. Indebtedness and Debt Transactions of State and Local Governments by State: 1996-97

[Million dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Debt outstanding at end of fiscal year									
	By term			By level and type of government						
	Total	Long	Short	State	Local					
					Total	County	Municipal	Township	Special district	School district
1	2	3	4	5	6	7	8	9	10	
United States	1,221,501	1,204,943	16,558	456,657	764,844	166,653	293,496	15,257	181,778	107,659
Alabama	12,495	12,481	14	4,096	8,398	980	4,718	—	1,784	916
Alaska	7,052	7,017	35	3,291	3,761	1,083	2,493	—	186	—
Arizona	21,252	21,244	8	2,742	18,510	2,671	6,433	—	5,363	4,043
Arkansas	6,004	5,969	35	2,248	3,756	763	1,794	—	256	944
California	156,130	155,181	949	45,337	110,793	20,893	46,040	—	38,372	5,488
Colorado	19,440	19,422	18	3,402	16,038	1,558	7,850	—	3,538	3,092
Connecticut	21,637	21,490	147	17,051	4,587	—	1,903	1,887	691	105
Delaware	4,745	4,691	55	3,434	1,311	617	306	—	255	133
District of Columbia	4,275	4,275	—	—	4,275	—	3,973	—	301	—
Florida	70,449	70,444	5	16,022	54,427	24,482	14,866	—	8,576	6,504
Georgia	25,884	25,727	157	6,186	19,698	4,583	3,727	—	8,411	2,977
Hawaii	7,379	7,290	90	5,253	2,127	—	1,698	—	—	—
Idaho	2,639	2,628	11	1,598	1,041	136	242	—	155	508
Illinois	52,159	51,936	223	23,801	28,359	2,777	13,957	28	5,514	6,083
Indiana	16,778	16,209	569	6,784	9,994	724	4,649	27	3,684	909
Iowa	6,258	6,172	86	2,014	4,244	435	2,840	—	97	872
Kansas	8,826	8,665	161	1,211	7,615	1,366	4,120	—	705	1,424
Kentucky	21,027	20,969	58	7,120	13,907	7,266	4,419	—	882	1,340
Louisiana	16,207	16,173	34	7,030	9,177	3,560	3,563	—	384	1,669
Maine	4,803	4,779	24	3,203	1,600	54	386	511	382	268
Maryland	22,515	22,489	26	9,873	12,641	10,325	1,764	—	553	—
Massachusetts	41,523	39,703	1,820	29,386	12,137	24	3,566	2,953	5,377	218
Michigan	35,559	35,482	78	14,431	21,128	4,163	6,703	483	1,442	8,337
Minnesota	23,477	23,183	294	4,862	18,615	1,413	9,572	48	3,026	4,555
Mississippi	6,994	6,988	6	2,455	4,539	2,514	985	—	262	778
Missouri	15,128	15,092	35	7,579	7,549	818	3,789	—	874	2,068
Montana	3,270	3,260	10	2,056	1,215	145	754	—	103	213
Nebraska	6,228	6,178	50	1,494	4,733	210	1,070	—	2,880	573
Nevada	10,251	10,219	32	2,769	7,482	4,335	885	—	363	1,898
New Hampshire	7,073	7,067	6	5,848	1,224	40	459	246	132	347
New Jersey	43,334	42,026	1,307	26,591	16,743	3,657	3,095	2,643	4,779	2,569
New Mexico	6,334	6,277	58	2,458	3,876	408	2,848	—	41	580
New York	151,539	145,628	5,911	74,078	77,460	10,369	51,290	4,605	5,911	5,285
North Carolina	23,906	23,454	451	5,677	18,228	6,802	3,947	—	7,480	—
North Dakota	1,927	1,917	9	900	1,027	353	473	1	80	120
Ohio	31,101	30,152	949	13,437	17,663	6,052	6,595	49	1,413	3,554
Oklahoma	9,589	9,526	64	3,795	5,794	1,431	3,421	—	258	684
Oregon	13,092	13,004	88	5,841	7,251	998	2,554	—	1,837	1,863
Pennsylvania	59,874	59,376	497	15,368	44,506	4,034	5,736	1,023	22,276	11,437
Rhode Island	6,414	6,351	63	5,302	1,113	—	559	419	105	30
South Carolina	14,103	13,861	242	5,350	8,753	3,001	1,340	—	2,541	1,871
South Dakota	2,675	2,668	7	1,841	834	61	363	1	139	270
Tennessee	15,500	15,304	196	3,315	12,185	4,446	6,007	—	1,652	80
Texas	78,349	77,736	612	12,462	65,887	11,047	27,266	—	14,436	13,137
Utah	11,991	11,948	42	2,451	9,540	1,001	1,279	—	6,255	1,005
Vermont	2,658	2,636	22	2,037	621	—	277	97	89	157
Virginia	27,461	27,198	263	9,941	17,520	7,193	6,822	—	3,475	31
Washington	33,564	33,403	160	9,493	24,070	2,828	4,373	—	12,245	4,624
West Virginia	6,704	6,696	9	3,040	3,665	2,518	630	—	310	207
Wisconsin	21,829	21,263	566	9,832	11,998	1,525	4,839	236	1,741	3,656
Wyoming	2,101	2,096	5	872	1,229	568	257	—	163	240

Table 40. Indebtedness and Debt Transactions of State and Local Governments by State: 1996-97—Con.

[Million dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Type of long-term debt outstanding at end of fiscal year		Long-term debt issued	Long-term debt retired	Change in total long-term debt during year		Per capita amount of debt outstanding at end of fiscal year				
	Full faith and credit	Nonguaranteed			Amount	Percent	Total	Long term			Short-term
								Total	Full faith and credit	Nonguaranteed	
	11	12	13	14	15	16	17	18	19	20	21
United States	415,666	789,277	151,597	109,146	42,451	3.5	4,562.20	4,500.35	1,552.48	2,947.88	61.84
Alabama	4,327	8,154	1,408	966	442	3.5	2,891.02	2,887.78	1,001.16	1,886.63	3.24
Alaska	2,160	4,856	847	776	71	1.0	11,560.66	11,503.28	3,540.98	7,960.66	57.38
Arizona	8,566	12,678	2,063	1,571	492	2.3	4,667.69	4,665.93	1,881.40	2,784.54	1.76
Arkansas	1,624	4,345	724	564	160	2.7	2,379.71	2,365.83	643.68	1,722.16	13.87
California	31,851	123,330	15,512	12,527	2,985	1.9	4,851.47	4,821.98	989.71	3,832.27	29.49
Colorado	5,865	13,558	2,837	2,923	-86	-4	4,994.86	4,990.24	1,506.94	3,483.56	4.62
Connecticut	14,145	7,346	3,043	2,143	900	4.2	6,622.90	6,577.90	4,326.66	2,248.55	45.00
Delaware	1,259	3,432	473	257	216	4.6	6,455.78	6,382.31	1,712.93	4,669.39	74.83
District of Columbia	3,258	1,017	201	274	-73	-1.7	8,066.04	8,066.04	6,147.17	1,918.87	-
Florida	11,335	59,109	7,741	5,124	2,617	3.7	4,799.96	4,799.62	772.30	4,027.32	-
Georgia	8,996	16,731	2,990	2,171	819	3.2	3,455.81	3,434.85	1,201.07	2,233.78	20.96
Hawaii	5,050	2,239	903	711	192	2.6	6,190.44	6,115.77	4,236.66	1,878.36	75.50
Idaho	674	1,954	460	262	198	7.5	2,182.80	2,173.70	557.49	1,616.21	9.10
Illinois	23,719	28,217	7,958	4,850	3,108	6.0	4,350.57	4,331.97	1,978.40	2,353.57	18.60
Indiana	2,448	13,761	2,300	1,617	683	4.1	2,860.70	2,763.68	417.39	2,346.29	97.02
Iowa	2,351	3,821	783	826	-43	-7	2,192.71	2,162.58	823.76	1,338.82	30.13
Kansas	3,058	5,807	873	648	225	2.5	3,393.31	3,331.41	1,175.70	2,155.71	61.90
Kentucky	1,432	19,537	2,902	1,592	1,310	6.2	5,377.75	5,362.92	366.24	4,996.68	14.83
Louisiana	6,086	10,087	1,764	2,096	-332	-2.0	3,722.32	3,714.52	1,397.80	2,316.72	7.81
Maine	1,467	3,312	490	444	46	1.0	3,867.15	3,847.83	1,181.16	2,666.67	19.32
Maryland	11,072	11,418	2,012	1,828	184	.8	4,419.04	4,413.94	2,173.11	2,241.02	5.10
Massachusetts	17,891	21,812	4,744	3,391	1,353	3.3	6,791.46	6,493.78	2,926.23	3,567.55	297.68
Michigan	12,930	22,551	4,677	2,984	1,693	4.8	3,635.89	3,628.02	1,322.09	2,305.83	7.98
Minnesota	10,743	12,440	2,951	2,540	411	1.8	5,008.96	4,946.23	2,292.08	2,654.15	62.73
Mississippi	3,226	3,762	813	654	159	2.3	2,560.03	2,557.83	1,180.82	1,377.01	2.20
Missouri	4,084	11,009	2,117	1,127	990	6.5	2,797.34	2,790.68	755.18	2,035.69	6.47
Montana	441	2,819	492	535	-43	-1.3	3,720.14	3,708.76	501.71	3,207.05	11.38
Nebraska	1,261	4,917	417	608	-191	-3.1	3,758.60	3,728.42	761.01	2,967.41	30.18
Nevada	6,277	3,942	2,086	633	1,453	14.2	6,105.42	6,086.36	3,738.53	2,347.83	19.06
New Hampshire	1,909	5,158	662	589	73	1.0	6,034.98	6,029.86	1,628.84	4,401.02	5.12
New Jersey	13,682	28,344	3,562	2,740	822	1.9	5,377.76	5,215.44	1,697.94	3,517.50	162.20
New Mexico	1,287	4,990	1,383	696	687	10.8	3,674.01	3,640.95	746.52	2,894.43	33.64
New York	55,975	89,653	19,412	15,799	3,613	2.4	8,351.10	8,025.35	3,084.70	4,940.65	325.75
North Carolina	7,917	15,538	3,992	2,168	1,824	7.6	3,217.06	3,156.24	1,065.40	2,090.97	60.69
North Dakota	374	1,543	422	266	156	8.1	3,006.24	2,990.64	583.46	2,407.18	14.04
Ohio	10,958	19,194	4,788	2,718	2,070	6.7	2,778.61	2,693.83	979.00	1,714.82	84.79
Oklahoma	1,829	7,697	855	892	-37	-4	2,886.51	2,867.55	550.57	2,316.98	19.27
Oregon	6,871	6,134	1,984	1,391	593	4.5	4,037.00	4,009.87	2,118.72	1,891.46	27.14
Pennsylvania	23,154	36,222	6,880	5,301	1,579	2.6	4,984.93	4,943.47	1,927.73	3,015.74	41.38
Rhode Island	2,020	4,332	984	1,167	-183	-2.9	6,498.48	6,434.65	2,046.61	4,389.06	63.83
South Carolina	4,109	9,751	2,961	1,661	1,300	9.2	3,723.07	3,659.19	1,084.74	2,574.18	63.89
South Dakota	422	2,246	530	458	72	2.7	3,624.66	3,615.18	571.82	3,043.36	9.49
Tennessee	6,784	8,520	2,384	1,624	760	4.9	2,885.33	2,848.85	1,262.84	1,586.00	36.49
Texas	32,443	45,294	9,879	6,435	3,444	4.4	4,041.52	4,009.90	1,673.53	2,336.43	31.57
Utah	1,824	10,124	1,612	1,425	187	1.6	5,806.78	5,785.96	883.29	4,902.66	20.34
Vermont	864	1,772	531	157	374	14.1	4,512.73	4,475.38	1,466.89	3,008.49	37.35
Virginia	9,301	17,897	3,463	1,601	1,862	6.8	4,076.15	4,037.11	1,380.58	2,656.52	39.04
Washington	14,479	18,925	4,057	2,767	1,290	3.8	5,978.62	5,949.95	2,579.09	3,371.04	28.50
West Virginia	454	6,241	553	466	87	1.3	3,693.66	3,689.26	250.14	3,438.57	4.96
Wisconsin	11,064	10,199	3,803	1,947	1,856	8.5	4,197.08	4,088.25	2,127.28	1,960.97	108.83
Wyoming	353	1,743	318	236	82	3.9	4,377.08	4,366.67	735.42	3,631.25	10.42

Table 41. Purpose of State and Local Government Long-Term Debt Outstanding at End of Fiscal Year by State: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Amount (million dollars)								
	Long-term debt ¹	By purpose							
		Education			Utilities				
		Total	Higher education	Elementary and secondary education	Total	Water supply	Electric power	Gas supply	Transit utility
1	2	3	4	5	6	7	8	9	
United States	1,204,943	193,652	54,661	138,991	177,688	74,787	78,984	2,022	21,896
Alabama	12,481	2,574	1,428	1,146	1,451	1,111	273	67	—
Alaska	7,017	511	30	481	871	120	751	—	—
Arizona	21,244	4,742	1,036	3,706	6,393	3,165	3,222	1	5
Arkansas	5,969	1,411	489	922	639	354	285	—	—
California	155,181	18,615	7,226	11,389	28,107	10,768	13,501	12	3,826
Colorado	19,422	4,067	985	3,082	2,560	1,721	738	25	76
Connecticut	21,490	2,393	187	2,205	570	446	123	—	—
Delaware	4,691	461	206	255	105	73	32	—	—
District of Columbia	4,275	—	—	—	305	3	—	—	301
Florida	70,444	14,448	8,007	6,442	12,605	5,974	6,535	95	—
Georgia	25,727	3,089	—	3,089	8,212	3,156	3,769	302	985
Hawaii	7,290	40	—	—	105	105	—	—	—
Idaho	2,628	638	143	495	134	77	57	—	—
Illinois	51,936	7,052	962	6,090	2,637	2,214	181	2	240
Indiana	16,209	4,674	1,906	2,768	1,074	312	441	310	11
Iowa	6,172	1,373	577	796	433	245	180	8	—
Kansas	8,665	1,519	152	1,367	865	543	319	2	1
Kentucky	20,969	3,595	909	2,686	1,119	784	331	4	—
Louisiana	16,173	1,803	134	1,669	777	312	404	13	47
Maine	4,779	482	33	449	211	206	5	—	1
Maryland	22,489	2,634	776	1,858	1,036	1,035	1	—	—
Massachusetts	39,703	2,251	242	2,009	5,390	923	1,369	—	3,097
Michigan	35,482	10,383	2,264	8,119	2,179	1,355	823	—	1
Minnesota	23,183	5,298	743	4,555	2,002	402	1,506	11	83
Mississippi	6,988	887	145	742	369	338	18	12	—
Missouri	15,092	3,237	1,272	1,965	1,246	832	410	2	2
Montana	3,260	410	204	206	142	142	—	—	—
Nebraska	6,178	698	126	572	2,967	137	2,828	2	—
Nevada	10,219	1,981	83	1,898	1,420	1,408	12	—	—
New Hampshire	7,067	612	188	424	239	239	—	—	—
New Jersey	42,026	5,106	1,954	3,152	863	860	3	—	—
New Mexico	6,277	1,025	493	531	695	466	229	—	—
New York	145,628	19,228	7,767	11,461	25,525	10,372	3,000	—	12,154
North Carolina	23,454	3,254	663	2,591	7,154	1,309	5,819	22	4
North Dakota	1,917	168	56	112	105	105	0	—	—
Ohio	30,152	6,191	2,816	3,374	2,720	2,104	539	27	49
Oklahoma	9,526	847	162	685	2,281	829	1,440	12	—
Oregon	13,004	2,484	823	1,661	1,324	412	745	—	167
Pennsylvania	59,376	13,871	1,664	12,207	4,621	3,389	17	742	473
Rhode Island	6,351	280	44	236	100	94	5	—	—
South Carolina	13,861	2,337	466	1,871	5,005	1,052	3,924	21	8
South Dakota	2,668	367	32	335	125	60	63	2	—
Tennessee	15,304	2,457	450	2,007	2,413	1,587	666	160	—
Texas	77,736	17,088	4,694	12,393	16,356	9,088	7,228	9	30
Utah	11,948	1,189	185	1,005	6,146	655	5,490	1	—
Vermont	2,636	208	41	167	227	76	151	—	—
Virginia	27,198	5,955	946	5,009	2,222	1,872	63	157	130
Washington	33,403	5,288	396	4,892	12,290	995	11,114	—	181
West Virginia	6,696	1,049	248	801	282	282	—	—	—
Wisconsin	21,263	3,104	204	2,900	928	553	352	—	22
Wyoming	2,096	275	61	214	145	125	20	—	—

See footnote at end of table.

Table 41. Purpose of State and Local Government Long-Term Debt Outstanding at End of Fiscal Year by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Percent distribution								
	Long-term debt ¹	By purpose							
		Education			Utility				
		Total	Higher education	Elementary and secondary education	Total	Water supply	Electric power	Gas supply	Transit utility
10	11	12	13	14	15	16	17	18	
United States	100.0	16.1	4.5	11.5	14.7	6.2	6.6	.2	1.8
Alabama	100.0	20.6	11.4	9.2	11.6	8.9	2.2	.5	—
Alaska	100.0	7.3	.4	6.9	12.4	1.7	10.7	—	—
Arizona	100.0	22.3	4.9	17.4	30.1	14.9	15.2	—	—
Arkansas	100.0	23.6	8.2	15.4	10.7	5.9	4.8	—	—
California	100.0	12.0	4.7	7.3	18.1	6.9	8.7	—	2.5
Colorado	100.0	20.9	5.1	15.9	13.2	8.9	3.8	.1	.4
Connecticut	100.0	11.1	.9	10.3	2.7	2.1	.6	—	—
Delaware	100.0	9.8	4.4	5.4	2.2	1.6	.7	—	—
District of Columbia	100.0	—	—	—	7.1	.1	—	—	7.0
Florida	100.0	20.5	11.4	9.1	17.9	8.5	9.3	.1	—
Georgia	100.0	12.0	—	12.0	31.9	12.3	14.7	1.2	3.8
Hawaii	100.0	.5	.5	—	1.4	1.4	—	—	—
Idaho	100.0	24.3	5.4	18.8	5.1	2.9	2.2	—	—
Illinois	100.0	13.6	1.9	11.7	5.1	4.3	.3	—	.5
Indiana	100.0	28.8	11.8	17.1	6.6	1.9	2.7	1.9	.1
Iowa	100.0	22.2	9.4	12.9	7.0	4.0	2.9	.1	—
Kansas	100.0	17.5	1.8	15.8	10.0	6.3	3.7	—	—
Kentucky	100.0	17.1	4.3	12.8	5.3	3.7	1.6	—	—
Louisiana	100.0	11.2	.8	10.3	4.8	1.9	2.5	.1	.3
Maine	100.0	10.1	.7	9.4	4.4	4.3	.1	—	—
Maryland	100.0	11.7	3.5	8.3	4.6	4.6	—	—	—
Massachusetts	100.0	5.7	.6	5.1	13.6	2.3	3.4	—	7.8
Michigan	100.0	29.3	6.4	22.9	6.1	3.8	2.3	—	—
Minnesota	100.0	22.9	3.2	19.6	8.6	1.7	6.5	—	.4
Mississippi	100.0	12.7	2.1	10.6	5.3	4.8	.3	.2	—
Missouri	100.0	21.4	8.4	13.0	8.3	5.5	2.7	—	—
Montana	100.0	12.6	6.3	6.3	4.4	4.3	—	—	—
Nebraska	100.0	11.3	2.0	9.3	48.0	2.2	45.8	—	—
Nevada	100.0	19.4	.8	18.6	13.9	13.8	.1	—	—
New Hampshire	100.0	8.7	2.7	6.0	3.4	3.4	—	—	—
New Jersey	100.0	12.1	4.6	7.5	2.1	2.0	—	—	—
New Mexico	100.0	16.3	7.9	8.5	11.1	7.4	3.7	—	—
New York	100.0	13.2	5.3	7.9	17.5	7.1	2.1	—	8.3
North Carolina	100.0	13.9	2.8	11.0	30.5	5.6	24.8	.1	—
North Dakota	100.0	8.8	2.9	5.8	5.5	5.5	—	—	—
Ohio	100.0	20.5	9.3	11.2	9.0	7.0	1.8	.1	.2
Oklahoma	100.0	8.9	1.7	7.2	23.9	8.7	15.1	.1	—
Oregon	100.0	19.1	6.3	12.8	10.2	3.2	5.7	—	1.3
Pennsylvania	100.0	23.4	2.8	20.6	7.8	5.7	—	1.2	.8
Rhode Island	100.0	4.4	.7	3.7	1.6	1.5	.1	—	—
South Carolina	100.0	16.9	3.4	13.5	36.1	7.6	28.3	.2	.1
South Dakota	100.0	13.8	1.2	12.6	4.7	2.3	2.4	.1	—
Tennessee	100.0	16.1	2.9	13.1	15.8	10.4	4.4	1.0	—
Texas	100.0	22.0	6.0	15.9	21.0	11.7	9.3	—	—
Utah	100.0	10.0	1.5	8.4	51.4	5.5	45.9	—	—
Vermont	100.0	7.9	1.5	6.3	8.6	2.9	5.7	—	—
Virginia	100.0	21.9	3.5	18.4	8.2	6.9	.2	.6	.5
Washington	100.0	15.8	1.2	14.6	36.8	3.0	33.3	—	.5
West Virginia	100.0	15.7	3.7	12.0	4.2	4.2	—	—	—
Wisconsin	100.0	14.6	1.0	13.6	4.4	2.6	1.7	—	.1
Wyoming	100.0	13.1	2.9	10.2	6.9	5.9	1.0	—	—

See footnote at end of table.

Table 41. Purpose of State and Local Government Long-Term Debt Outstanding at End of Fiscal Year by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Per capita (dollars)								
	Long-term debt ¹	By purpose							
		Education			Utilities				
		Total	Higher education	Elementary and secondary education	Total	Water supply	Electric power	Gas supply	Transit utility
19	20	21	22	23	24	25	26	27	
United States	4,500.35	723.27	204.15	519.12	663.65	279.32	295.00	7.55	81.78
Alabama	2,887.71	595.60	330.46	265.15	335.67	257.15	63.13	15.39	—
Alaska	11,502.72	837.34	48.95	788.39	1,427.99	196.08	1,231.91	—	—
Arizona	4,665.96	1,041.47	227.55	813.92	1,404.15	695.09	707.67	.23	1.16
Arkansas	2,365.94	559.41	193.93	365.48	253.14	140.33	112.80	—	—
California	4,821.98	578.42	224.53	353.89	873.39	334.58	419.53	.38	118.90
Colorado	4,990.29	1,044.96	253.13	791.83	657.82	442.16	189.72	6.42	19.51
Connecticut	6,578.05	732.39	57.32	675.07	174.36	136.56	37.67	—	.13
Delaware	6,381.98	627.26	280.87	346.39	142.74	99.52	43.23	—	—
District of Columbia	8,065.28	—	—	—	575.04	6.55	—	—	568.49
Florida	4,799.59	984.42	545.53	438.89	858.81	407.03	445.28	6.50	—
Georgia	3,434.82	412.48	—	412.48	1,096.38	421.42	503.22	40.27	131.47
Hawaii	6,115.43	33.16	33.16	—	88.14	—	—	—	—
Idaho	2,173.61	527.76	118.45	409.31	111.03	63.78	47.25	—	—
Illinois	4,331.97	588.20	80.26	507.93	129.93	184.64	15.10	.19	20.00
Indiana	2,763.75	797.00	325.01	472.00	183.14	53.25	75.20	52.83	1.87
Iowa	2,162.58	481.08	202.26	278.82	151.77	85.92	63.15	2.67	.04
Kansas	3,331.49	584.12	58.62	525.49	332.58	208.87	122.50	.92	.29
Kentucky	5,362.95	919.52	232.50	687.02	286.18	200.57	84.67	.94	—
Louisiana	3,714.56	414.20	30.88	383.31	178.43	71.76	92.83	2.96	10.87
Maine	3,848.08	388.10	26.96	361.14	170.07	165.52	4.06	—	.50
Maryland	4,413.95	516.90	152.30	364.60	203.28	203.09	.13	—	.05
Massachusetts	6,493.74	368.22	39.62	328.61	881.51	151.01	223.90	—	506.59
Michigan	3,627.98	1,061.63	231.45	830.18	222.83	138.55	84.20	—	.08
Minnesota	4,946.19	1,130.38	158.53	971.85	427.11	85.85	321.27	2.38	17.61
Mississippi	2,557.75	324.79	53.08	271.71	134.98	123.89	6.64	4.45	—
Missouri	2,790.75	598.50	235.18	363.32	230.43	153.78	75.89	.43	.34
Montana	3,708.86	466.95	232.23	234.72	161.36	161.03	.16	.03	.13
Nebraska	3,728.45	421.24	76.24	345.00	1,790.38	82.82	1,706.45	1.11	—
Nevada	6,086.26	1,179.86	49.14	1,130.73	845.93	838.88	7.05	—	—
New Hampshire	6,029.63	522.12	160.41	361.71	204.15	203.98	.17	—	—
New Jersey	5,215.49	633.63	242.45	391.18	107.12	106.76	.36	—	—
New Mexico	3,640.74	594.48	286.22	308.26	403.29	270.16	133.05	.09	—
New York	8,025.34	1,059.64	428.01	631.63	1,406.67	571.59	165.30	—	669.77
North Carolina	3,156.30	437.95	89.22	348.73	962.67	176.11	783.04	2.98	.54
North Dakota	2,991.00	262.77	87.93	174.84	163.83	163.59	.23	—	—
Ohio	2,693.82	553.09	251.61	301.47	242.99	187.93	48.20	2.44	4.41
Oklahoma	2,867.42	255.06	48.72	206.34	686.67	249.58	433.55	3.52	.02
Oregon	4,009.95	766.00	253.81	512.19	408.39	127.04	229.77	—	51.58
Pennsylvania	4,943.48	1,154.85	138.51	1,016.34	384.70	282.16	1.44	61.75	39.35
Rhode Island	6,434.96	284.15	44.96	239.19	100.82	95.50	5.32	—	—
South Carolina	3,659.13	617.00	123.02	493.97	1,321.31	277.59	1,035.97	5.63	2.12
South Dakota	3,614.81	497.39	43.30	454.10	169.77	81.86	85.16	2.75	—
Tennessee	2,848.87	457.44	83.78	373.66	449.20	295.42	123.94	29.83	—
Texas	4,009.92	881.44	242.15	639.29	843.71	468.82	372.86	.47	1.56
Utah	5,786.17	575.96	89.46	486.50	2,976.06	317.35	2,658.37	.33	—
Vermont	4,474.65	352.80	68.84	283.96	385.25	129.16	255.95	—	.13
Virginia	4,037.10	883.92	140.40	743.52	329.83	277.80	9.30	23.37	19.36
Washington	5,950.01	941.94	70.60	871.34	2,189.19	177.31	1,979.70	—	32.18
West Virginia	3,689.01	578.00	136.86	441.14	155.34	155.16	—	—	.18
Wisconsin	4,088.29	596.75	39.18	557.57	178.37	106.30	67.77	—	4.30
Wyoming	4,366.85	573.09	126.59	446.49	301.12	259.41	41.72	—	—

¹Includes amounts for items not shown in detail.

Table 42. Cash and Security Holdings of State and Local Governments by State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Total cash and security holdings	By purpose					
		Insurance trust systems		Other than insurance trust systems			
		Employee retirement	Other	Total	Offsets to debt	Bond funds	Other
		1	2	3	4	5	6	7
United States	2,532,581,572	1,435,402,552	96,020,052	1,001,158,968	409,267,080	104,891,145	487,000,743
Alabama	28,954,851	17,819,716	468,538	10,666,597	4,445,615	935,138	5,285,844
Alaska	37,421,124	8,748,214	181,288	28,491,622	3,580,901	436,947	24,473,774
Arizona	36,711,700	20,582,116	2,574,817	13,554,767	4,686,986	1,643,688	7,224,093
Arkansas	15,261,630	8,246,303	333,434	6,681,893	3,003,450	339,450	3,338,977
California	383,477,945	240,961,829	11,295,773	131,220,343	38,986,263	19,466,208	72,767,872
Colorado	34,546,165	17,195,929	1,578,393	15,771,843	5,429,691	2,210,975	8,131,177
Connecticut	28,875,662	16,651,686	550,669	11,673,307	7,585,627	916,592	3,171,088
Delaware	8,687,281	3,513,438	273,689	4,900,154	2,422,824	170,173	2,307,157
District of Columbia	6,614,451	4,876,341	128,072	1,610,038	664,455	75,006	870,577
Florida	111,535,075	56,046,238	2,165,252	53,323,585	22,450,823	5,883,063	24,989,699
Georgia	54,306,612	31,135,316	1,717,200	21,454,096	6,998,064	3,862,412	10,593,620
Hawaii	12,133,720	6,927,176	207,639	4,998,905	984,204	619,755	3,394,946
Idaho	8,364,585	3,863,183	650,441	3,850,961	1,552,340	165,059	2,133,562
Illinois	98,994,077	52,341,088	1,719,833	44,933,156	21,384,682	3,888,987	19,659,487
Indiana	32,006,962	11,118,254	1,308,880	19,579,828	6,444,720	1,517,352	11,617,756
Iowa	23,014,599	15,058,343	679,685	7,276,571	2,176,563	658,760	4,441,248
Kansas	15,183,651	6,600,740	617,385	7,965,526	3,292,915	588,692	4,083,919
Kentucky	35,473,483	15,008,548	550,805	19,914,130	12,318,826	2,139,964	5,455,340
Louisiana	36,518,481	18,741,522	1,297,170	16,479,789	8,268,289	1,287,789	6,923,711
Maine	7,518,832	3,262,150	121,866	4,134,816	2,839,698	168,946	1,126,172
Maryland	53,517,379	36,240,247	1,779,529	15,497,603	8,596,479	932,797	5,968,327
Massachusetts	49,494,059	25,938,382	1,212,968	22,342,709	14,996,664	1,092,815	6,253,209
Michigan	88,646,612	54,735,457	2,094,836	31,816,319	12,401,522	4,306,961	15,107,836
Minnesota	53,859,089	29,772,631	568,753	23,517,705	9,170,241	1,397,832	12,949,632
Mississippi	18,766,878	10,554,821	554,639	7,657,418	3,175,912	667,768	3,813,738
Missouri	42,576,484	23,648,733	397,208	18,530,543	7,891,857	1,184,523	9,454,163
Montana	8,161,860	2,996,779	586,547	4,578,534	2,261,130	216,496	2,100,908
Nebraska	10,934,734	4,966,574	198,734	5,769,426	1,854,178	242,263	3,672,985
Nevada	17,706,943	7,560,864	1,825,383	8,320,696	1,878,091	2,888,412	3,554,193
New Hampshire	10,085,194	3,248,467	542,896	6,293,831	4,900,921	81,528	1,311,382
New Jersey	72,838,783	40,589,312	2,376,425	29,873,046	13,773,355	3,344,632	12,755,059
New Mexico	21,871,755	8,042,783	407,666	13,421,306	3,154,006	652,555	9,614,745
New York	240,214,549	158,569,902	8,375,047	73,269,600	47,373,746	7,109,110	18,786,744
North Carolina	54,112,982	30,623,372	1,274,412	22,215,198	5,801,574	1,723,647	14,689,977
North Dakota	5,787,176	1,794,281	581,787	3,411,108	1,347,503	43,644	2,019,961
Ohio	129,771,976	77,229,791	19,548,569	32,993,616	11,629,941	3,667,201	17,696,474
Oklahoma	22,985,143	10,880,824	1,315,577	10,788,742	3,978,330	972,151	5,838,261
Oregon	30,417,351	13,015,810	3,218,202	14,183,339	4,127,988	1,976,513	8,078,838
Pennsylvania	113,249,120	63,356,882	3,805,406	46,086,832	23,572,830	5,864,437	16,649,565
Rhode Island	10,434,547	5,915,908	213,695	4,304,944	3,080,309	383,272	841,363
South Carolina	25,902,279	15,962,950	781,516	9,157,813	3,903,292	888,853	4,365,668
South Dakota	6,763,234	3,626,910	47,225	3,089,099	1,660,831	97,213	1,331,055
Tennessee	34,824,147	22,938,632	842,435	11,043,080	5,053,708	1,192,461	4,796,911
Texas	171,241,682	96,620,761	764,911	73,856,010	21,842,314	9,239,142	42,774,554
Utah	17,063,818	8,262,812	1,167,659	7,633,347	3,719,885	842,803	3,070,659
Vermont	3,989,918	1,762,712	220,897	2,006,309	1,469,529	81,447	455,333
Virginia	59,221,080	33,626,619	941,078	24,653,383	10,857,633	1,827,972	11,967,778
Washington	58,911,656	32,980,584	8,507,078	17,423,994	4,353,247	3,052,393	10,018,354
West Virginia	11,074,338	3,063,254	1,485,190	6,525,894	4,379,649	419,545	1,726,700
Wisconsin	64,067,774	45,529,819	1,628,310	16,909,645	6,065,613	1,424,334	9,419,698
Wyoming	8,488,146	2,647,549	334,645	5,505,952	1,477,670	101,469	3,926,813

Table 43. State and Local Government Insurance Trust Finances by State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Insurance trust				Unemployment compensation ¹			
	Revenue			Expenditure	Revenue			Expenditure
	Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments	
	1	2	3	4	5	6	7	8
United States	247,335,314	79,852,348	167,482,966	110,362,816	34,779,678	30,927,389	3,852,289	27,158,233
Alabama	2,524,821	577,144	1,947,677	1,196,165	233,930	184,368	49,562	279,459
Alaska	2,032,137	413,993	1,618,144	550,341	185,514	169,564	15,950	137,851
Arizona	2,370,585	1,116,670	1,253,915	1,193,810	338,062	282,328	55,734	211,300
Arkansas	1,576,242	455,899	1,120,343	594,513	253,477	232,749	20,728	260,884
California	35,784,104	12,760,046	23,024,058	17,638,539	4,476,358	4,166,165	310,193	3,746,806
Colorado	2,983,555	1,371,214	1,612,341	1,539,399	311,380	258,907	52,473	238,510
Connecticut	1,844,086	1,206,160	637,926	1,848,696	832,265	803,676	28,589	493,870
Delaware	765,690	137,856	627,834	286,208	119,484	92,144	112,437	112,437
District of Columbia	729,409	186,088	543,321	534,917	147,110	137,746	9,364	116,705
Florida	8,136,142	3,244,765	4,891,377	3,102,713	1,026,671	822,433	204,238	161,705
Georgia	4,662,382	1,012,338	3,650,044	1,708,649	636,518	469,532	166,986	402,427
Hawaii	1,173,588	362,457	811,131	672,194	244,521	222,807	21,714	235,497
Idaho	839,903	509,311	330,592	386,191	169,290	143,246	26,044	122,683
Illinois	9,074,846	3,178,328	5,896,518	5,138,641	1,695,225	1,529,663	165,562	1,610,734
Indiana	1,605,372	737,755	867,617	1,062,981	452,998	323,436	129,562	285,890
Iowa	1,061,643	562,232	499,411	665,078	268,674	197,426	71,248	236,318
Kansas	781,941	291,689	490,252	653,095	115,504	49,548	65,956	162,421
Kentucky	2,601,437	1,001,010	1,600,427	1,306,303	405,389	344,201	61,188	298,905
Louisiana	2,541,475	799,571	1,741,904	1,598,601	384,350	268,175	116,175	197,604
Maine	1,086,238	259,461	826,777	433,378	163,383	152,279	11,104	133,522
Maryland	6,428,474	931,451	5,497,023	2,161,314	515,633	445,564	70,069	451,306
Massachusetts	3,626,483	2,471,578	1,154,905	3,114,601	1,678,739	1,582,470	96,269	998,902
Michigan	12,991,963	3,161,202	9,830,761	3,987,756	1,701,726	1,514,335	187,391	1,238,170
Minnesota	5,946,043	1,431,899	4,514,144	1,763,903	578,451	529,643	48,808	458,084
Mississippi	1,365,228	580,018	785,210	879,033	174,436	118,042	56,394	315,640
Missouri	3,208,702	1,148,252	2,060,450	1,298,533	515,366	486,505	28,861	364,773
Montana	612,441	333,255	279,186	349,118	94,996	82,713	12,283	76,481
Nebraska	932,836	240,013	692,823	304,539	92,457	72,570	19,887	63,816
Nevada	2,081,578	1,128,816	952,762	755,124	302,639	272,727	29,912	233,831
New Hampshire	526,282	135,106	391,176	224,063	68,108	41,026	27,082	42,171
New Jersey	8,667,099	3,545,090	5,122,009	4,825,326	2,028,575	1,814,855	213,720	1,727,520
New Mexico	1,225,054	505,140	719,914	572,282	164,672	131,428	33,244	100,676
New York	24,280,900	6,622,318	17,658,582	13,825,329	2,639,013	2,586,485	52,528	2,267,618
North Carolina	3,857,777	1,025,533	2,832,244	1,921,715	406,135	269,276	136,859	520,694
North Dakota	401,115	215,332	185,783	209,415	38,450	33,964	4,486	41,615
Ohio	14,069,182	5,935,849	8,133,333	6,439,103	1,096,269	951,804	144,465	870,926
Oklahoma	2,404,397	676,279	1,728,118	1,075,740	191,484	132,556	58,928	130,471
Oregon	3,529,264	1,499,135	2,030,129	1,950,861	692,315	581,241	111,074	517,560
Pennsylvania	14,402,566	5,789,384	8,613,182	5,591,848	4,020,569	3,808,742	211,827	1,956,902
Rhode Island	778,301	520,200	258,101	654,156	278,288	266,770	11,518	229,645
South Carolina	2,359,121	943,417	1,415,704	1,082,938	343,337	280,668	62,669	248,157
South Dakota	404,007	102,311	301,696	129,101	21,190	16,253	4,937	18,907
Tennessee	2,953,244	602,251	2,350,993	1,214,861	440,396	354,397	85,999	431,199
Texas	19,458,305	3,509,618	15,948,687	5,131,666	1,420,545	1,349,528	71,017	1,335,103
Utah	1,724,717	502,018	1,222,699	460,768	180,959	128,080	52,879	99,219
Vermont	299,293	90,247	209,046	127,294	84,761	62,684	22,077	62,619
Virginia	6,770,549	892,204	5,878,345	1,502,233	382,956	291,530	91,426	242,924
Washington	8,572,876	2,627,946	5,944,930	3,274,328	1,187,688	1,052,472	135,216	1,033,472
West Virginia	1,399,924	1,018,478	381,446	1,022,522	192,185	176,125	16,060	181,180
Wisconsin	7,448,149	1,345,029	6,103,120	2,181,768	733,060	603,122	129,938	617,566
Wyoming	433,848	138,992	294,856	221,166	54,177	39,421	14,756	35,807

See footnotes at end of table.

Table 43. State and Local Government Insurance Trust Finances by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Employee retirement				Workers' compensation ²				Other insurance trust ²			
	Revenue			Expenditure	Revenue			Expenditure	Revenue			Expenditure
	Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments		Total	Contributions	Earnings on investments	
	9	10	11	12	13	14	15	16	17	18	19	20
United States ...	197,918,827	37,854,369	160,064,458	72,078,767	12,431,271	8,998,909	3,432,362	8,919,871	2,205,538	2,071,681	133,857	2,205,945
Alabama	2,290,891	392,776	1,898,115	916,706	—	—	—	—	—	—	—	—
Alaska	1,844,071	241,877	1,602,194	410,220	2,552	2,552	—	2,270	—	—	—	—
Arizona	1,594,823	539,646	1,055,177	751,265	437,700	294,696	143,004	231,245	—	—	—	—
Arkansas	1,299,266	205,523	1,093,743	326,181	23,499	17,627	5,872	7,448	—	—	—	—
California	28,364,289	6,245,073	22,119,216	11,325,695	1,473,514	976,198	497,316	961,150	1,469,943	1,372,610	97,333	1,604,888
Colorado	2,135,258	638,392	1,496,866	952,103	505,151	448,139	57,012	340,446	31,766	25,776	5,990	8,340
Connecticut	890,627	285,020	605,607	1,145,342	121,194	117,464	3,730	209,484	—	—	—	—
Delaware	637,034	36,540	600,497	164,954	9,172	9,172	—	8,817	—	—	—	—
District of Columbia	582,299	48,342	533,957	418,212	—	—	—	—	—	—	—	—
Florida	7,106,199	2,422,332	4,683,867	1,953,031	3,272	—	3,272	188,226	—	—	—	—
Georgia	4,025,864	542,806	3,483,058	1,306,222	—	—	—	—	—	—	—	—
Hawaii	929,067	139,650	789,417	436,697	—	—	—	—	—	—	—	—
Idaho	516,136	244,912	271,224	190,110	154,477	121,153	33,324	73,398	—	—	—	—
Illinois	7,370,827	1,639,913	5,730,914	3,519,964	8,794	8,752	42	7,943	—	—	—	—
Indiana	1,152,374	414,319	738,055	776,299	—	—	—	792	—	—	—	—
Iowa	792,164	364,033	428,131	428,175	805	773	32	585	—	—	—	—
Kansas	639,442	215,146	424,296	465,137	26,995	26,995	—	25,537	—	—	—	—
Kentucky	2,050,438	511,199	1,539,239	860,698	145,610	145,610	—	146,700	—	—	—	—
Louisiana	2,122,402	496,673	1,625,729	1,373,552	34,723	34,723	—	27,445	—	—	—	—
Maine	916,208	100,683	815,525	299,856	6,647	6,499	148	—	—	—	—	—
Maryland	5,507,472	180,611	5,326,861	1,342,421	203,505	122,472	81,033	202,340	201,864	182,804	19,060	165,247
Massachusetts	1,904,351	846,341	1,058,010	2,075,629	43,393	42,767	626	40,070	—	—	—	—
Michigan	11,245,354	1,603,611	9,641,743	2,717,254	44,883	43,256	1,627	32,332	—	—	—	—
Minnesota	5,257,122	796,080	4,461,042	1,214,653	110,470	106,176	4,294	91,166	—	—	—	—
Mississippi	1,190,792	461,976	728,816	563,393	—	—	—	—	—	—	—	—
Missouri	2,689,421	659,486	2,029,935	910,695	3,915	2,261	1,654	23,065	—	—	—	—
Montana	404,753	170,483	234,270	207,169	112,692	80,059	32,633	65,468	—	—	—	—
Nebraska	840,257	167,443	672,814	240,723	122	122	—	—	—	—	—	—
Nevada	1,189,691	395,237	794,454	309,189	589,248	460,852	128,396	212,104	—	—	—	—
New Hampshire	440,082	94,080	346,002	143,168	18,092	—	18,092	38,724	—	—	—	—
New Jersey	6,084,647	1,187,927	4,896,720	2,658,996	154,286	146,462	7,824	110,785	399,591	395,846	3,745	328,025
New Mexico	1,060,379	373,712	686,667	463,224	3	—	3	8,382	—	—	—	—
New York	19,522,276	2,506,505	17,015,771	10,063,191	2,119,611	1,529,328	590,283	1,494,520	—	—	—	—
North Carolina	3,451,642	756,257	2,695,385	1,401,021	—	—	—	—	—	—	—	—
North Dakota	210,890	59,960	150,930	74,891	151,775	121,408	30,367	92,909	—	—	—	—
Ohio	10,268,834	3,084,644	7,184,190	3,922,771	2,704,079	1,899,401	804,678	1,645,406	—	—	—	—
Oklahoma	1,963,027	358,828	1,604,199	785,216	249,886	184,895	64,991	160,053	—	—	—	—
Oregon	2,299,860	602,745	1,697,115	954,493	537,089	315,149	221,940	478,808	—	—	—	—
Pennsylvania	10,015,374	1,712,272	8,303,102	3,370,205	366,623	268,370	98,253	264,741	—	—	—	—
Rhode Island	393,117	149,306	243,811	325,578	12,551	12,551	—	4,560	94,345	91,573	2,772	94,373
South Carolina	1,946,578	600,427	1,346,151	744,079	69,206	62,322	6,884	90,702	—	—	—	—
South Dakota	380,088	83,329	296,759	107,032	2,729	2,729	—	3,162	—	—	—	—
Tennessee	2,512,848	247,854	2,264,994	783,662	—	—	—	—	—	—	—	—
Texas	18,034,193	2,157,014	15,877,179	3,796,260	3,567	3,076	491	303	—	—	—	—
Utah	1,351,515	233,956	1,117,559	280,204	192,243	139,982	52,261	81,345	—	—	—	—
Vermont	214,532	27,563	186,969	64,675	—	—	—	—	—	—	—	—
Virginia	6,387,593	600,674	5,786,919	1,259,309	—	—	—	—	—	—	—	—
Washington	6,206,615	829,607	5,377,008	1,281,463	1,178,573	745,867	432,706	959,393	—	—	—	—
West Virginia	616,689	349,304	267,385	323,394	591,050	493,049	98,001	517,948	—	—	—	—
Wisconsin	6,705,949	737,724	5,968,225	1,556,930	1,111	1,111	—	2,200	8,029	3,072	4,957	5,072
Wyoming	363,207	94,558	268,649	117,460	16,464	5,013	11,451	67,899	—	—	—	—

Note: For the latest information and updates to the employee retirement data for state and local governments, please refer to our Web site: www.census.gov/govs/www/retire.html

¹States and District of Columbia only.

²States only.

Table 44. State and Local Government Employee-Retirement System Finances by State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and level of government	Receipts						Payments		
	Total	Employee contributions	Government contributions			Earnings on investments	Total	Benefits	Withdrawals
			Total ¹	From state governments	From local governments				
			1	2	3					4	5	6	7	8	9
United States	225,521,430	20,725,086	44,731,883	20,539,697	24,192,186	160,064,458	72,078,767	68,637,529	3,441,238
State	188,400,876	17,424,513	36,975,418	20,192,916	16,782,502	134,000,945	56,570,417	53,729,462	2,840,955
Local	37,120,554	3,300,573	7,756,465	346,781	7,409,684	26,063,513	15,508,350	14,908,067	600,283
Alabama	2,735,401	319,829	517,457	412,152	105,305	1,898,115	916,706	857,471	59,235
State	2,559,638	293,504	484,539	411,872	72,667	1,781,595	854,678	799,981	54,697
Local	175,763	26,325	32,918	280	32,638	116,520	62,028	57,490	4,538
Alaska	1,945,870	135,586	208,090	101,799	106,291	1,602,194	410,220	395,065	15,155
State	1,906,306	135,586	208,090	101,799	106,291	1,562,630	398,472	383,472	15,155
Local	39,564	—	—	—	—	39,564	11,593	11,593	—
Arizona	1,710,574	296,424	358,973	73,115	285,858	1,055,177	751,265	707,862	43,403
State	1,465,204	275,506	315,779	72,836	262,943	873,919	681,648	640,387	41,261
Local	245,370	20,918	43,194	279	42,915	181,258	69,617	67,475	2,142
Arkansas	1,419,958	46,773	279,442	115,056	164,386	1,093,743	326,181	319,735	6,446
State	1,387,505	44,930	264,826	110,566	154,260	1,077,749	313,387	307,332	6,055
Local	32,453	1,843	14,616	4,490	10,126	15,994	12,794	12,403	391
California	31,767,355	3,648,724	5,999,415	1,695,375	4,304,040	22,119,216	11,325,695	10,829,194	496,501
State	21,229,398	2,934,323	4,160,832	1,629,929	2,530,903	14,134,243	7,969,179	7,559,018	410,161
Local	10,537,957	714,401	1,838,583	65,446	1,773,137	7,984,973	3,356,516	3,270,176	86,340
Colorado	2,407,206	330,200	580,137	209,378	370,759	1,496,866	952,103	874,924	77,179
State	2,195,363	316,407	516,666	208,926	307,740	1,362,290	887,385	818,226	69,159
Local	211,843	13,793	63,471	452	63,019	134,576	64,718	56,698	8,020
Connecticut	1,486,328	262,569	618,152	508,352	109,800	605,607	1,145,342	1,126,066	19,276
State	1,037,711	219,081	530,133	508,017	222,116	288,497	953,702	938,275	15,427
Local	448,617	43,488	88,019	335	87,684	317,110	191,640	187,791	3,849
Delaware	723,471	29,761	93,216	80,900	12,316	600,494	164,954	162,968	1,986
State	680,844	26,171	78,571	76,346	2,225	576,102	144,729	142,843	1,886
Local	42,627	3,590	14,645	4,554	10,091	24,392	20,225	20,125	100
District of Columbia - Local	873,925	48,342	291,626	—	291,626	533,957	418,212	415,776	2,436
Florida	8,126,227	129,877	3,312,483	813,756	2,498,727	4,683,867	1,953,031	1,932,328	20,703
State	6,895,209	25,773	3,036,979	779,140	2,257,839	3,832,457	1,576,269	1,574,507	1,762
Local	1,231,018	104,104	275,504	34,616	240,888	851,410	376,762	357,821	18,941
Georgia	4,940,546	341,470	1,116,018	780,066	335,952	3,483,058	1,306,222	1,248,967	57,255
State	4,456,520	306,742	978,288	778,509	199,779	3,171,490	1,124,982	1,076,979	48,003
Local	484,026	34,728	137,730	1,557	136,173	311,568	181,240	171,988	9,252
Hawaii - State	1,165,903	54,365	322,121	236,836	85,285	789,417	436,697	410,522	26,175
Idaho	583,435	115,843	196,368	66,028	130,340	271,224	190,110	171,015	19,095
State	581,481	115,807	195,097	66,028	129,069	270,577	188,954	169,859	19,095
Local	1,954	36	1,271	—	1,271	647	1,156	1,156	—
Illinois	8,738,251	1,266,365	1,740,972	768,662	972,310	5,730,914	3,519,964	3,366,910	153,054
State	6,028,019	893,787	1,129,164	762,139	367,025	4,005,068	2,417,042	2,328,067	88,975
Local	2,710,232	372,578	611,808	6,523	605,285	1,725,846	1,102,922	1,038,843	64,079
Indiana	1,833,540	208,276	887,209	691,830	195,379	738,055	776,299	733,346	42,953
State	1,736,575	203,888	802,739	644,263	158,476	729,948	683,535	641,678	41,857
Local	96,965	4,388	84,470	47,567	36,903	8,107	92,764	91,668	1,096
Iowa	836,987	230,703	178,153	44,229	133,924	428,131	428,175	402,546	25,629
State	833,509	230,590	177,559	44,229	133,330	425,360	426,681	401,054	25,627
Local	3,478	113	594	—	594	2,771	1,494	1,492	2
Kansas	767,042	172,646	170,100	113,434	56,666	424,296	465,137	426,900	38,237
State	656,322	166,121	155,934	113,434	42,500	334,267	433,423	396,661	36,762
Local	110,720	6,525	14,166	—	14,166	90,029	31,714	30,239	1,475
Kentucky	2,516,079	365,996	610,844	465,526	145,318	1,539,239	860,698	809,867	50,831
State	2,515,899	365,980	610,729	465,526	145,203	1,539,190	860,534	809,703	50,831
Local	180	16	115	—	115	49	164	164	—
Louisiana	2,864,611	431,195	807,687	675,072	132,615	1,625,729	1,373,552	1,290,901	82,651
State	2,651,222	410,677	739,190	674,392	64,798	1,501,355	1,268,062	1,190,655	77,407
Local	213,389	20,518	68,497	680	67,817	124,374	105,490	100,246	5,244
Maine - State	1,167,769	100,683	251,561	251,561	—	815,525	299,856	284,139	15,717
Maryland	6,322,523	123,784	871,878	694,933	176,945	5,326,861	1,342,421	1,297,408	45,013
State	5,010,124	84,444	751,760	694,933	56,827	4,173,920	1,020,744	980,684	40,060
Local	1,312,399	39,340	120,118	—	120,118	1,152,941	321,677	316,724	4,953
Massachusetts	3,477,356	762,229	1,657,117	963,984	693,133	1,058,010	2,075,629	1,850,461	225,168
State	1,816,422	467,514	880,774	880,323	451	468,134	1,067,304	905,297	162,007
Local	1,660,934	294,715	776,343	83,661	692,682	589,876	1,008,325	945,164	63,161
Michigan	12,154,448	397,992	2,114,713	573,227	1,541,486	9,641,743	2,717,254	2,575,736	141,518
State	9,995,571	315,816	1,778,846	573,227	1,205,619	7,900,909	1,901,049	1,871,990	29,059
Local	2,158,877	82,176	335,867	—	335,867	1,740,834	816,205	703,746	112,459
Minnesota	5,422,109	408,625	552,442	153,896	398,546	4,461,042	1,214,653	1,168,610	46,043
State	5,117,966	398,603	498,983	132,712	366,271	4,220,380	1,098,118	1,054,845	43,273
Local	304,143	10,022	53,459	21,184	32,275	240,662	116,535	113,765	2,770
Mississippi	1,330,361	247,309	354,236	139,569	214,667	728,816	563,393	513,074	50,319
State	1,328,179	245,292	354,236	139,569	214,667	728,651	561,847	511,528	50,319
Local	2,182	2,017	—	—	—	165	1,546	1,546	—

See footnote at end of table.

Table 44. State and Local Government Employee-Retirement System Finances by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and level of government	Receipts						Payments		
	Total	Employee contributions	Government contributions			Earnings on investments	Total	Benefits	Withdrawals
			Total ¹	From state governments	From local governments				
			1	2	3					4	5	6	7	8	9
Missouri	3,029,671	318,615	681,121	275,915	405,206	2,029,935	910,695	863,964	46,731
State	2,583,119	294,721	616,078	275,561	340,517	1,672,320	759,876	722,895	36,981
Local	446,552	23,894	65,043	354	64,689	357,615	150,819	141,069	9,750
Montana	442,869	98,712	109,887	38,089	71,798	234,270	207,169	192,453	14,716
State	442,766	98,685	109,818	38,068	71,750	234,263	206,955	192,240	14,715
Local	103	27	69	21	48	7	214	213	1
Nebraska	904,434	103,274	128,346	44,008	84,338	672,814	240,723	149,257	91,466
State	748,431	85,182	108,177	44,008	64,169	555,072	190,429	105,406	85,023
Local	156,003	18,092	20,169	—	20,169	117,742	50,294	43,851	6,443
Nevada - State	1,309,102	38,199	476,449	119,411	357,038	794,454	309,189	300,322	8,867
New Hampshire	476,032	74,180	55,850	35,439	20,411	346,002	143,168	127,565	15,603
State	474,452	73,669	55,339	35,439	19,900	345,444	142,115	126,512	15,603
Local	1,580	511	511	—	511	558	1,053	1,053	—
New Jersey	9,141,305	901,129	3,343,456	3,055,466	287,990	4,896,720	2,658,996	2,557,009	101,987
State	9,128,063	898,309	3,342,264	3,055,466	286,798	4,887,490	2,648,292	2,547,020	101,272
Local	13,242	2,820	1,192	—	1,192	9,230	10,704	9,989	715
New Mexico - State	1,211,157	227,716	296,774	150,778	145,996	686,667	463,224	417,053	46,171
New York	21,605,084	1,416,510	3,172,803	561,409	2,611,394	17,015,771	10,063,191	9,850,807	212,384
State	13,686,386	488,920	1,651,404	561,409	1,089,995	11,546,062	5,164,771	5,063,952	100,819
Local	7,918,698	927,590	1,521,399	—	1,521,399	5,469,709	4,898,420	4,786,855	111,565
North Carolina	4,057,955	609,250	753,320	602,183	151,137	2,695,385	1,401,021	1,293,839	107,182
State	4,027,003	604,774	749,078	602,127	146,951	2,673,151	1,389,227	1,282,448	106,779
Local	30,952	4,476	4,242	56	4,186	22,234	11,794	11,391	403
North Dakota	225,602	35,892	38,780	11,215	27,565	150,930	74,891	68,622	6,269
State	211,341	33,742	34,757	10,952	23,805	142,842	69,164	63,053	6,111
Local	14,261	2,150	4,023	263	3,760	8,088	5,727	5,569	158
Ohio	11,103,058	1,673,387	2,245,481	834,224	1,411,257	7,184,190	3,922,771	3,760,662	162,109
State	11,103,058	1,673,387	2,245,481	834,224	1,411,257	7,184,190	3,922,771	3,760,662	162,109
Local	—	—	—	—	—	—	—	—	—
Oklahoma	2,335,240	237,364	493,677	359,359	134,318	1,604,199	785,216	740,462	44,754
State	2,274,436	230,543	480,823	359,359	121,464	1,563,070	764,230	722,885	41,345
Local	60,804	6,821	12,854	—	12,854	41,129	20,986	17,577	3,409
Oregon	2,482,713	303,779	481,819	135,072	346,747	1,697,115	954,493	901,870	52,623
State	2,433,764	303,724	434,038	135,072	298,966	1,696,002	909,050	856,508	52,542
Local	48,949	55	47,781	—	47,781	1,113	45,443	45,362	81
Pennsylvania	10,821,406	865,800	1,652,504	443,520	1,208,984	8,303,102	3,370,205	3,305,848	64,357
State	9,378,707	685,103	1,190,178	393,613	796,565	7,503,426	2,689,054	2,658,769	30,285
Local	1,442,699	180,697	462,326	49,907	412,419	799,676	681,151	647,079	34,072
Rhode Island	596,762	143,426	209,525	160,800	48,725	243,811	325,578	325,578	—
State	494,735	133,500	166,680	160,800	5,880	194,555	264,000	264,000	—
Local	102,027	9,926	42,845	—	42,845	49,256	61,578	61,578	—
South Carolina	2,130,685	347,267	437,267	183,400	253,867	1,346,151	744,079	684,036	60,043
State	2,125,834	346,895	436,352	183,296	253,056	1,342,587	741,490	681,480	60,010
Local	4,851	372	915	104	811	3,564	2,589	2,556	33
South Dakota	401,590	52,390	52,441	16,763	35,678	296,759	107,032	96,560	10,472
State	388,058	50,525	47,664	16,744	30,920	289,869	101,110	90,724	10,386
Local	13,532	1,865	4,777	19	4,758	6,890	5,922	5,836	86
Tennessee	2,935,592	176,180	494,418	290,923	203,495	2,264,994	783,662	755,440	28,222
State	2,168,492	143,656	337,585	278,417	59,168	1,687,251	545,172	521,339	23,833
Local	767,100	32,524	156,833	12,506	144,327	577,743	238,490	234,101	4,389
Texas	19,409,829	1,691,267	1,841,383	1,131,796	709,587	15,877,179	3,796,260	3,424,544	371,716
State	18,025,532	1,568,294	1,597,543	1,131,796	465,747	14,859,695	3,427,563	3,075,653	351,910
Local	1,384,297	122,973	243,840	—	243,840	1,017,484	368,697	348,891	19,806
Utah - State	1,453,960	27,790	308,611	102,445	206,166	1,117,559	280,204	269,617	10,587
Vermont	257,918	24,537	46,412	42,154	4,258	186,969	64,675	63,027	1,648
State	247,358	24,058	45,180	42,154	3,026	178,120	62,263	60,667	1,596
Local	10,560	479	1,232	—	1,232	8,849	2,412	2,360	52
Virginia	6,920,739	106,129	1,027,691	362,344	665,347	5,786,919	1,259,309	1,170,066	89,243
State	5,953,176	58,164	855,125	361,462	493,663	5,039,887	1,006,210	928,861	77,349
Local	967,563	47,965	172,566	882	171,684	747,032	253,099	241,205	11,894
Washington	6,900,503	569,077	954,418	627,148	327,270	5,377,008	1,281,463	1,209,078	72,385
State	6,614,332	528,335	879,510	623,064	256,446	5,206,487	1,181,022	1,114,296	66,726
Local	286,171	40,742	74,908	4,084	70,824	170,521	100,441	94,782	5,659

See footnote at end of table.

Table 44. **State and Local Government Employee-Retirement System Finances by State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and level of government	Total cash and securities	Cash and deposits	Securities						
			Total	Federal	Total non-government ²	Corporate bonds	Corporate stocks	Mortgages	Other ²
			12	13	14	15	16	17	18
Missouri	23,648,733	1,050,917	22,597,816	4,698,914	17,898,902	2,408,203	8,539,146	1,799	6,949,754
State	20,747,206	929,410	19,817,796	4,027,005	15,790,791	1,950,711	7,337,514	—	6,502,566
Local	2,901,527	121,507	2,780,020	671,909	2,108,111	457,492	1,201,632	1,799	447,188
Montana	2,996,779	126,260	2,870,519	634,521	2,235,998	959,209	677,484	171,060	428,245
State	2,996,137	126,045	2,870,092	634,094	2,235,998	959,209	677,484	171,060	428,245
Local	642	215	427	427	—	—	—	—	—
Nebraska	4,966,574	101,575	4,864,999	1,734,513	3,130,486	372,428	1,852,880	—	905,178
State	3,873,016	39,296	3,833,720	1,442,514	2,391,206	182,745	1,431,910	—	776,551
Local	1,093,558	62,279	1,031,279	291,999	739,280	189,683	420,970	—	128,627
Nevada - State	7,560,864	264,714	7,296,150	2,244,524	5,051,626	1,325,908	1,185,486	—	2,540,232
New Hampshire	3,248,467	671,954	2,576,513	226,239	2,350,274	520,789	1,283,977	30	545,478
State	3,238,634	671,094	2,567,540	220,611	2,346,929	518,892	1,283,832	30	544,175
Local	9,833	860	8,973	5,628	3,345	1,897	145	—	1,303
New Jersey	40,589,312	4,206	40,585,106	1,496,682	39,088,424	12,025,795	14,780,422	—	12,282,207
State	40,539,526	440	40,539,086	1,488,182	39,050,904	12,015,363	14,761,306	—	12,274,235
Local	49,786	3,766	46,020	8,500	37,520	10,432	19,116	—	7,972
New Mexico - State	8,042,783	432,255	7,610,528	2,966,039	4,644,489	1,428,292	2,311,926	—	904,271
New York	158,569,902	6,823,124	151,746,778	35,634,499	116,112,279	21,104,853	68,835,649	3,860,823	22,310,954
State	99,917,819	2,505,319	97,412,500	22,713,378	74,699,122	13,711,579	40,879,649	3,859,711	16,248,183
Local	58,652,083	4,317,805	54,334,278	12,921,121	41,413,157	7,393,274	27,956,000	1,112	6,062,771
North Carolina	30,623,372	9,794,234	20,829,138	21,390	20,807,748	22,190	90,602	—	20,694,956
State	30,442,798	9,782,464	20,660,334	—	20,660,334	—	—	—	20,660,334
Local	180,574	11,770	168,804	21,390	147,414	22,190	90,602	—	34,622
North Dakota	1,794,281	49,684	1,744,597	123,680	1,620,917	232,099	387,691	23	1,001,104
State	1,683,750	25,790	1,657,960	93,700	1,564,260	220,758	383,396	23	960,083
Local	110,531	23,894	86,637	29,980	56,657	11,341	4,295	—	41,021
Ohio	77,229,791	3,387,803	73,841,988	23,517,974	50,324,014	11,669,552	25,155,731	210,220	13,288,511
State	77,229,791	3,387,803	73,841,988	23,517,974	50,324,014	11,669,552	25,155,731	210,220	13,288,511
Local	—	—	—	—	—	—	—	—	—
Oklahoma	10,880,824	394,771	10,486,053	2,193,033	8,293,020	1,236,491	5,532,128	8,505	1,515,896
State	10,359,499	369,898	9,989,601	2,106,823	7,882,778	1,125,421	5,343,061	—	1,414,296
Local	521,325	24,873	496,452	86,210	410,242	111,070	189,067	8,505	101,600
Oregon	13,015,810	811,136	12,204,674	2,459,897	9,744,777	1,522,073	1,333,881	47,479	6,841,344
State	12,996,874	792,200	12,204,674	2,459,897	9,744,777	1,522,073	1,333,881	47,479	6,841,344
Local	18,936	18,936	—	—	—	—	—	—	—
Pennsylvania	63,356,882	1,501,389	61,855,493	8,606,047	53,249,446	5,590,699	31,095,790	589,073	15,973,884
State	56,530,325	920,321	55,610,004	7,113,337	48,496,667	4,661,191	28,092,271	515,128	15,228,077
Local	6,826,557	581,068	6,245,489	1,492,710	4,752,779	929,508	3,003,519	73,945	745,807
Rhode Island	5,915,908	30,656	5,885,252	1,747,741	4,137,511	155,304	3,711,349	—	270,858
State	5,512,000	11,024	5,500,976	1,683,707	3,817,269	113,205	3,549,728	—	154,336
Local	403,908	19,632	384,276	64,034	320,242	42,099	161,621	—	116,522
South Carolina	15,962,950	598,279	15,364,671	6,558,024	8,806,647	8,795,008	11,639	—	—
State	15,925,471	597,771	15,327,700	6,541,576	8,786,124	8,786,124	—	—	—
Local	37,479	508	36,971	16,448	20,523	8,884	11,639	—	—
South Dakota	3,626,910	378,486	3,248,424	401,940	2,846,484	397,863	1,485,210	—	963,411
State	3,480,391	375,033	3,105,358	394,752	2,710,606	390,601	1,458,907	—	861,098
Local	146,519	3,453	143,066	7,188	135,878	7,262	26,303	—	102,313
Tennessee	22,938,632	1,199,193	21,739,439	6,239,383	15,500,056	3,861,734	7,598,315	28,410	4,011,597
State	18,423,747	902,626	17,521,121	5,491,016	12,030,105	3,389,393	5,539,624	—	3,101,088
Local	4,514,885	296,567	4,218,318	748,367	3,469,951	472,341	2,058,691	28,410	910,509
Texas	96,620,761	3,193,085	93,427,676	21,175,840	72,251,836	17,060,928	44,515,087	946,140	9,729,681
State	88,081,556	2,751,886	85,329,670	19,967,756	65,361,914	15,876,221	41,109,130	930,189	7,446,374
Local	8,539,205	441,199	8,098,006	1,208,084	6,889,922	1,184,707	3,405,957	15,951	2,283,307
Utah - State	8,262,812	271,980	7,990,832	995,784	6,995,048	1,226,501	3,070,123	4,234	2,694,190
Vermont	1,762,712	43,551	1,719,161	16,420	1,702,741	398,484	1,153,732	1,163	149,362
State	1,697,717	42,946	1,654,771	—	1,654,771	387,889	1,128,740	990	137,152
Local	64,995	605	64,390	16,420	47,970	10,595	24,992	173	12,210
Virginia	33,626,619	573,683	33,052,936	3,525,888	29,527,048	4,391,119	11,608,429	90,107	13,437,393
State	27,950,416	137,371	27,813,045	2,818,504	24,994,541	3,386,710	8,957,327	36,101	12,614,403
Local	5,676,203	436,312	5,239,891	707,384	4,532,507	1,004,409	2,651,102	54,006	822,990
Washington	32,980,584	815,270	32,165,314	9,656,979	22,508,335	3,732,966	2,227,831	1,347,323	15,200,215
State	31,269,207	673,743	30,595,464	9,415,795	21,179,669	3,552,477	1,684,864	1,214,940	14,727,388
Local	1,711,377	141,527	1,569,850	241,184	1,328,666	180,489	542,967	132,383	472,827

Table 44. **State and Local Government Employee-Retirement System Finances by State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and level of government	Receipts						Payments		
	Total	Employee contributions	Government contributions			Earnings on investments	Total	Benefits	Withdrawals
			Total ¹	From state governments	From local governments				
	1	2	3	4	5	6	7	8	9
West Virginia	684,959	110,616	306,958	66,969	239,989	267,385	323,394	310,911	12,483
State	658,822	107,257	292,875	60,578	232,297	258,690	303,535	291,299	12,236
Local	26,137	3,359	14,083	6,391	7,692	8,695	19,859	19,612	247
Wisconsin	6,993,083	50,932	973,926	250,914	723,012	5,968,225	1,556,930	1,519,931	36,999
State	6,474,758	22,396	937,706	250,914	686,792	5,514,656	1,345,959	1,309,076	36,883
Local	518,325	28,536	36,220	—	36,220	453,569	210,971	210,855	116
Wyoming	372,907	46,102	58,156	9,217	48,939	268,649	117,460	107,217	10,243
State	365,375	45,379	56,533	8,647	47,886	263,463	115,110	105,023	10,087
Local	7,532	723	1,623	570	1,053	5,186	2,350	2,194	156

See footnote at end of table.

Table 44. **State and Local Government Employee-Retirement System Finances by State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and level of government	Total cash and securities	Cash and deposits	Securities						
			Total	Federal	Total non-government ²	Corporate bonds	Corporate stocks	Mortgages	Other ²
			10	11	12	13	14	15	16	17	18
West Virginia	3,063,254	196,204	2,867,050	2,680,776	186,274	138,462	5,614	8,557	33,641
State	2,929,619	181,850	2,747,769	2,608,954	138,815	130,258	—	8,557	—
Local	133,635	14,354	119,281	71,822	47,459	8,204	5,614	—	33,641
Wisconsin	45,529,819	1,821,194	43,708,625	7,831,979	35,876,646	3,601,033	25,722,520	165,355	6,387,738
State	41,226,868	1,522,452	39,704,416	7,073,124	32,631,292	2,750,660	25,022,926	165,355	4,692,351
Local	4,302,951	298,742	4,004,209	758,855	3,245,354	850,373	699,594	—	1,695,387
Wyoming	2,647,549	153,470	2,494,079	1,038,347	1,455,732	598,700	846,626	—	10,406
State	2,602,528	152,710	2,449,818	1,021,605	1,428,213	581,374	838,346	—	8,493
Local	45,021	760	44,261	16,742	27,519	17,326	8,280	—	1,913

Note: For the latest information and updates to the employee retirement data for state and local governments, please refer to our Web site: www.census.gov/govs/www/retire.html

¹Exceeds employee retirement system receipts shown in other tables by the amount of government contributions to its own system.

²Includes small amounts of state and local government securities and other investments.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
UNITED STATES				UNITED STATES—Con.			
Revenue¹	1,614,771,342	1,040,256,674	847,769,879	Direct expenditure by function—Con.			
General revenue¹	1,289,217,183	815,442,104	747,030,290	Direct general expenditure—Con.			
Intergovernmental revenue ¹	244,606,988	230,859,380	287,002,819	Transportation:			
From Federal government	244,606,988	215,839,363	28,767,625	Highways	82,061,882	48,772,646	33,289,236
From state government	(¹)	(X)	258,235,194	Air transportation (airports)	10,127,909	882,660	9,245,249
From local governments ¹	(X)	15,020,017	(X)	Parking facilities	811,501	—	811,501
General revenue from own sources	1,044,610,195	584,582,724	460,027,471	Water transport and terminals	2,809,308	739,347	2,069,961
Taxes	728,594,313	444,196,660	284,397,653	Transit subsidies	354,681	126,696	227,985
Property	218,827,320	10,302,904	208,524,416	Public safety:			
Sales and gross receipts	261,734,150	216,426,698	45,307,452	Police protection	47,618,740	6,669,520	40,949,220
General	178,746,275	147,413,533	31,332,742	Fire protection	19,407,253	—	19,407,253
Selective	82,987,875	69,013,165	13,974,710	Correction	39,946,460	27,116,873	12,829,587
Motor fuel	28,094,363	27,213,684	880,679	Protective inspection and regulation	7,668,988	4,934,466	2,734,522
Alcoholic beverage	4,021,740	3,702,852	318,888	Environment and housing:			
Tobacco products	7,666,546	7,485,459	181,087	Natural resources	16,598,934	12,314,459	4,284,475
Public utilities	16,196,238	8,597,879	7,598,359	Parks and recreation	20,733,987	3,425,994	17,307,993
Other	27,008,988	22,013,291	4,995,697	Housing and community development	23,229,554	2,425,762	20,803,792
Individual income	159,069,891	144,950,037	14,119,854	Sewerage	25,665,908	1,097,584	24,568,324
Motor vehicle license	14,028,870	12,840,491	1,188,379	Solid waste management	15,883,415	1,677,060	14,206,355
Other taxes	36,245,762	24,090,771	12,154,991	Governmental administration:			
Charges and miscellaneous general revenue	316,015,882	140,386,064	175,629,818	Financial administration	24,400,409	13,604,473	10,795,936
Current charges	190,542,727	72,161,846	118,380,881	Judicial and legal	21,645,774	8,566,938	13,078,836
Education	52,749,480	40,339,584	12,409,896	General public buildings	7,891,806	2,066,476	5,825,330
Institutions of higher education	44,231,090	39,804,144	4,426,946	Other government administration	12,705,749	3,035,887	9,669,862
School lunch sales (gross)	4,506,512	15,520	4,490,992	Interest on general debt	62,422,023	26,311,485	36,110,538
Hospitals	49,564,848	16,464,858	33,099,990	General expenditure, n.e.c.:			
Highways	5,992,510	3,793,888	2,198,622	Miscellaneous commercial activities	339,245	248,386	90,859
Airports	9,055,655	764,522	8,291,133	Other and unallocable	65,208,836	24,772,821	40,436,015
Parking facilities	1,195,042	—	1,195,042	Utilities	95,850,859	7,782,506	88,068,353
Water transport and terminals	2,099,257	590,409	1,508,848	Capital outlay	20,073,712	2,360,928	17,712,784
Natural resources	2,662,695	1,695,486	967,209	Water supply	31,136,275	163,710	30,972,565
Parks and recreation	5,349,000	1,076,483	4,272,517	Electric power	34,376,735	2,354,385	32,022,350
Housing and community development	3,853,385	384,597	3,468,788	Gas supply	3,901,982	4,484	3,897,498
Sewerage	22,023,648	28,980	21,994,668	Transit	26,435,867	5,259,927	21,175,940
Solid waste management	9,427,231	421,661	9,005,570	Liquor store expenditure	3,235,667	2,696,968	538,699
Other charges	26,569,976	6,601,378	19,968,598	Insurance trust	110,362,816	94,737,761	15,625,055
Miscellaneous general revenue	125,473,155	68,224,218	57,248,937	Unemployment compensation	27,158,233	27,041,528	116,705
Interest earnings	61,605,352	30,672,956	30,932,396	Employee retirement	72,078,767	56,570,417	15,508,350
Special assessments	3,504,706	68,818	3,435,888	Other insurance trust	11,125,816	11,125,816	—
Sale of property	1,633,479	431,301	1,202,178	Debt outstanding	1,221,501,128	456,657,127	764,844,001
Other general revenue	58,729,618	37,051,143	21,678,475	Long-term	1,204,942,799	454,515,365	750,427,434
Other than general revenue	325,554,159	224,814,570	100,739,589	Full faith and credit	415,666,100	119,513,779	296,152,321
Utility revenue	74,324,301	4,045,724	70,278,577	Nonguaranteed	789,276,699	335,001,586	454,275,113
Water supply	26,896,969	104,938	26,792,031	Short-term	16,558,329	2,141,762	14,416,567
Electric power	35,912,051	2,593,883	33,318,168	Long-term debt by purpose:			
Gas supply	4,093,784	7,610	4,086,174	Education	193,651,991	63,310,915	130,341,076
Transit	7,421,497	1,339,293	6,082,204	Utilities	177,688,090	15,973,365	161,714,725
Liquor store revenue	3,894,544	3,291,509	603,035	Other	833,602,718	375,231,085	458,371,633
Insurance trust revenue	247,335,314	217,477,337	29,857,977	Long-term debt issued	151,597,086	54,430,941	97,166,145
Unemployment compensation	34,779,678	34,632,568	147,110	Long-term debt retired	109,146,302	41,135,996	68,010,306
Employee retirement	197,918,827	168,207,960	29,710,867	Exhibit: Change in total debt during year	37,320,645	9,485,955	27,834,690
Other insurance trust revenue	14,636,809	14,636,809	—	Cash and security holdings	2,532,581,572	1,785,290,612	747,290,960
Expenditure¹	1,460,748,580	894,132,135	836,577,403	Insurance trust funds	1,531,422,604	1,287,881,068	243,541,536
By character and object:				By purpose:			
Intergovernmental expenditure ¹	3,863,260	265,082,829	8,741,389	Unemployment compensation	41,118,338	40,990,266	128,072
Direct expenditure	1,456,885,320	629,049,306	827,836,014	Employee retirement	1,435,402,552	1,191,989,088	243,413,464
Current operation	1,067,989,795	425,828,179	642,161,616	Workers' compensation	52,808,833	52,808,833	—
Capital outlay	172,987,155	59,599,499	113,387,656	Miscellaneous	2,092,881	2,092,881	—
Construction	131,736,268	47,251,073	84,485,195	By type (Employee retirement funds):			
Other	41,250,887	12,348,426	28,902,461	Cash and deposits	74,100,984	57,325,477	16,775,507
Assistance and subsidies	33,455,340	21,857,656	11,597,684	Securities	1,361,301,568	1,134,663,611	226,637,957
Interest on debt	72,090,214	27,026,211	45,064,003	Federal	264,052,115	219,584,946	44,467,169
Insurance benefits and repayments	110,362,816	94,737,761	15,625,055	State and local government	—	—	—
Exhibit: Salaries and wages	468,713,251	135,724,115	332,989,136	Nongovernment	1,097,249,453	915,078,665	182,170,788
Direct expenditure by function	1,456,885,320	629,049,306	827,836,014	Other than insurance trust funds	1,001,158,968	497,409,544	503,749,424
Direct general expenditure	1,247,435,978	523,832,071	723,603,907	By purpose:			
Capital outlay	152,902,996	57,230,845	95,672,151	Offsets to debt	409,267,080	231,865,478	177,401,602
Other direct general expenditure	1,094,532,982	466,601,226	627,931,756	Bond funds	104,891,145	27,758,318	77,132,827
Education services:				Other	487,000,743	237,785,748	249,214,995
Education	419,053,165	111,624,431	307,428,734				
Higher education	106,061,001	90,421,108	15,639,893				
Elementary and secondary education	294,598,418	2,809,577	291,788,841				
Other education	18,393,746	18,393,746	(X)				
Libraries	6,292,519	298,712	5,993,807				
Social services and income maintenance:							
Public welfare	199,973,252	167,460,837	32,512,415				
Cash assistance payments	24,717,265	13,119,581	11,597,684				
Vendor payments	131,399,185	128,895,430	2,503,755				
Other public welfare	43,856,802	25,445,826	18,410,976				
Hospitals	68,090,295	28,904,672	39,185,623				
Health	42,242,162	22,514,984	19,727,178				
Social insurance administration	4,009,035	3,995,714	13,321				
Veterans' services	243,188	243,188	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
ALABAMA				ALABAMA—Con.			
Revenue¹	21,171,584	14,007,883	10,603,550	Direct expenditure by function—Con.			
General revenue¹	16,965,538	11,487,011	8,918,376	Direct general expenditure—Con.			
Intergovernmental revenue ¹	3,830,775	3,553,541	3,717,083	Transportation:			
From Federal government	3,830,775	3,503,489	3,272,286	Highways	1,152,861	656,032	496,829
From state government	(¹)	(X)	3,389,797	Air transportation (airports)	100,615	511	100,104
From local governments ¹	(X)	50,052	(X)	Parking facilities	12,164	—	12,164
General revenue from own sources	13,134,763	7,933,470	5,201,293	Water transport and terminals	48,919	47,325	1,594
Taxes	7,958,162	5,484,161	2,474,001	Transit subsidies	2,248	—	2,248
Property	1,035,388	131,229	904,159	Public safety:			
Sales and gross receipts	4,037,322	2,866,477	1,170,845	Police protection	541,374	79,940	461,434
General	2,505,814	1,505,713	1,000,101	Fire protection	218,013	—	218,013
Selective	1,531,508	1,360,764	170,744	Correction	323,350	228,662	94,688
Motor fuel	517,483	472,814	44,669	Protective inspection and regulation	66,383	38,908	27,475
Alcoholic beverage	150,699	117,004	33,695	Environment and housing:			
Tobacco products	85,850	69,882	15,968	Natural resources	178,886	173,545	5,341
Public utilities	440,262	414,052	26,210	Parks and recreation	248,229	16,320	231,909
Other	332,861	282,659	50,202	Housing and community development	309,565	3,419	306,146
Individual income	1,759,695	1,687,599	72,096	Sewerage	223,309	—	223,309
Motor vehicle license	191,111	170,633	20,478	Solid waste management	185,083	3,322	181,761
Other taxes	627,792	321,369	306,423	Governmental administration:			
Charges and miscellaneous general revenue	5,176,601	2,449,309	2,727,292	Financial administration	302,623	116,413	186,210
Current charges	3,833,259	1,779,578	2,053,681	Judicial and legal	225,112	146,083	79,029
Education	1,053,616	823,181	230,435	General public buildings	69,290	8,539	60,751
Institutions of higher education	812,508	812,508	—	Other government administration	132,764	29,649	103,115
School lunch sales (gross)	95,800	—	95,800	Interest on general debt	648,776	223,666	425,110
Hospitals	1,943,920	782,579	1,161,341	General expenditure, n.e.c.:			
Highways	3,183	1,830	1,353	Miscellaneous commercial activities	—	—	—
Airports	50,893	—	50,893	Other and unallocable	508,963	207,310	301,653
Parking facilities	9,044	—	9,044	Utilities	1,606,209	—	1,606,209
Water transport and terminals	59,594	58,664	930	Capital outlay	254,178	—	254,178
Natural resources	10,527	10,173	354	Water supply	445,486	—	445,486
Parks and recreation	95,090	23,694	71,396	Electric power	886,496	—	886,496
Housing and community development	63,407	1,964	61,443	Gas supply	253,793	—	253,793
Sewerage	178,894	—	178,894	Transit	20,434	—	20,434
Solid waste management	115,616	—	115,616	Liquor store expenditure	141,889	141,889	—
Other charges	249,475	77,493	171,982	Insurance trust	1,196,165	1,134,137	62,028
Miscellaneous general revenue	1,343,342	669,731	673,611	Unemployment compensation	279,459	279,459	—
Interest earnings	732,478	380,759	351,719	Employee retirement	916,706	854,678	62,028
Special assessments	13,772	—	13,772	Other insurance trust	—	—	—
Sale of property	30,649	1,047	29,602	Debt outstanding	12,494,553	4,096,417	8,398,136
Other general revenue	566,443	287,925	278,518	Long-term	12,480,672	4,096,018	8,384,654
Other than general revenue	4,206,046	2,520,872	1,685,174	Full faith and credit	4,327,027	871,389	3,455,638
Utility revenue	1,542,049	—	1,542,049	Nonguaranteed	8,153,645	3,224,629	4,929,016
Water supply	402,870	—	402,870	Short-term	13,881	399	13,482
Electric power	859,144	—	859,144	Long-term debt by purpose:			
Gas supply	274,948	—	274,948	Education	2,574,197	1,428,231	1,145,966
Transit	5,087	—	5,087	Utilities	1,450,763	—	1,450,763
Liquor store revenue	139,176	139,176	—	Other	8,455,712	2,667,787	5,787,925
Insurance trust revenue	2,524,821	2,381,696	143,125	Long-term debt issued	1,408,155	467,101	941,054
Unemployment compensation	233,930	233,930	—	Long-term debt retired	965,673	309,659	656,014
Employee retirement	2,290,891	2,147,766	143,125	Exhibit: Change in total debt during year	439,594	157,621	281,973
Other insurance trust revenue	—	—	—	Cash and security holdings	28,954,851	21,639,230	7,315,621
Expenditure¹	20,173,595	12,944,867	10,527,785	Insurance trust funds	18,288,254	17,181,630	1,106,624
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	3,292,491	6,566	Unemployment compensation	468,538	468,538	—
Direct expenditure	20,173,595	9,652,376	10,521,219	Employee retirement	17,819,716	16,713,092	1,106,624
Current operation	15,843,942	7,241,270	8,602,672	Workers' compensation	—	—	—
Capital outlay	2,124,496	770,809	1,353,687	Miscellaneous	—	—	—
Construction	1,477,096	596,985	880,111	By type (Employee retirement funds):			
Other	647,400	173,824	473,576	Cash and deposits	1,332,346	1,184,816	147,530
Assistance and subsidies	282,494	282,494	—	Securities	16,487,370	15,528,276	959,094
Interest on debt	726,498	223,666	502,832	Federal	2,667,993	2,325,800	342,193
Insurance benefits and repayments	1,196,165	1,134,137	62,028	State and local government	—	—	—
Exhibit: Salaries and wages	6,714,020	2,468,794	4,245,226	Nongovernment	13,819,377	13,202,476	616,901
Direct expenditure by function	20,173,595	9,652,376	10,521,219	Other than insurance trust funds	10,666,597	4,457,600	6,208,997
Direct general expenditure	17,229,332	8,376,350	8,852,982	By purpose:			
Capital outlay	1,869,968	770,459	1,099,509	Offsets to debt	4,445,615	1,877,564	2,568,051
Other direct general expenditure	15,359,364	7,605,891	7,753,473	Bond funds	935,138	189,145	745,993
Education services:				Other	5,285,844	2,390,891	2,894,953
Education	6,270,431	2,347,003	3,923,428				
Higher education	1,979,473	—	—				
Elementary and secondary education	3,923,428	—	3,923,428				
Other education	367,530	367,530	(X)				
Libraries	46,943	3,234	43,709				
Social services and income maintenance:							
Public welfare	2,575,844	2,537,627	38,217				
Cash assistance payments	174,761	174,761	—				
Vendor payments	2,083,697	2,075,819	7,878				
Other public welfare	317,386	287,047	30,339				
Hospitals	1,975,886	882,613	1,093,273				
Health	790,026	554,554	235,472				
Social insurance administration	61,526	61,526	—				
Veterans' services	10,149	10,149	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
ALASKA				ALASKA—Con.			
Revenue ¹	11,304,564	9,438,512	2,712,835	Direct expenditure by function—Con.			
General revenue ¹	9,042,745	7,424,923	2,464,605	Direct general expenditure—Con.			
Intergovernmental revenue ¹	1,209,919	1,042,225	1,014,477	Transportation:			
From Federal government	1,209,919	1,037,324	172,595	Highways	682,830	558,908	123,922
From state government	(¹)	(^X)	841,882	Air transportation (airports)	117,837	105,776	12,061
From local governments ¹	(^X)	4,901	(^X)	Parking facilities	660	—	660
General revenue from own sources	7,832,826	6,382,698	1,450,128	Water transport and terminals	27,742	—	27,742
Taxes	2,411,597	1,619,110	792,487	Transit subsidies	—	—	—
Property	688,280	53,567	634,713	Public safety:			
Sales and gross receipts	235,972	96,014	139,958	Police protection	151,192	49,854	101,338
General	98,231	—	98,231	Fire protection	54,462	—	54,462
Selective	137,741	96,014	41,727	Correction	149,823	149,454	369
Motor fuel	35,624	35,578	46	Protective inspection and regulation	32,533	27,874	4,659
Alcoholic beverage	12,602	11,553	1,049	Environment and housing:			
Tobacco products	16,496	15,908	588	Natural resources	289,598	285,951	3,647
Public utilities	8,829	2,739	6,090	Parks and recreation	52,707	11,747	40,960
Other	64,190	30,236	33,954	Housing and community development	144,823	48,897	95,926
Individual income	—	—	—	Sewerage	89,496	—	89,496
Motor vehicle license	35,185	28,827	6,358	Solid waste management	43,774	—	43,774
Other taxes	62,221	50,763	11,458	Governmental administration:			
Charges and miscellaneous general revenue	5,421,229	4,763,588	657,641	Financial administration	190,920	120,945	69,975
Current charges	744,801	300,407	444,394	Judicial and legal	146,513	136,193	10,320
Education	121,825	90,683	31,142	General public buildings	51,348	35,641	15,707
Institutions of higher education	90,668	90,668	—	Other government administration	104,178	38,638	65,540
School lunch sales (gross)	9,568	—	9,568	Interest on general debt	447,293	226,689	220,604
Hospitals	50,767	—	50,767	General expenditure, n.e.c.:			
Highways	42,238	—	—	Miscellaneous commercial activities	73,801	73,801	—
Airports	63,759	56,038	7,721	Other and unallocable	1,167,567	867,737	299,830
Parking facilities	5,849	—	5,849	Utilities	270,414	24,023	246,391
Water transport and terminals	28,496	—	28,496	Capital outlay	47,521	278	47,243
Natural resources	12,480	12,480	—	Water supply	54,453	—	54,453
Parks and recreation	7,479	—	7,479	Electric power	187,472	24,023	163,449
Housing and community development	22,131	6,211	15,920	Gas supply	5,072	—	5,072
Sewerage	51,115	—	51,115	Transit	23,417	—	23,417
Solid waste management	42,638	—	42,638	Liquor store expenditure	—	—	—
Other charges	296,024	92,757	203,267	Insurance trust	550,341	538,748	11,593
Miscellaneous general revenue	4,676,428	4,463,181	213,247	Unemployment compensation	137,851	137,851	—
Interest earnings	2,398,946	2,229,786	169,160	Employee retirement	410,220	398,627	11,593
Special assessments	3,415	—	3,415	Other insurance trust	2,270	2,270	—
Sale of property	15,359	4,436	10,923	Debt outstanding	7,052,010	3,290,599	3,761,411
Other general revenue	2,258,708	2,228,959	29,749	Long-term	7,016,660	3,290,599	3,726,061
Other than general revenue	2,261,819	2,013,589	248,230	Full faith and credit	2,160,334	393,424	1,766,910
Utility revenue	229,594	21,016	208,578	Nonguaranteed	4,856,326	2,897,175	1,959,151
Water supply	51,093	—	51,093	Short-term	35,350	—	35,350
Electric power	173,154	21,016	152,138	Long-term debt by purpose:			
Gas supply	1,355	—	1,355	Education	510,779	29,859	480,920
Transit	3,992	—	3,992	Utilities	871,073	338,037	533,036
Liquor store revenue	88	—	88	Other	5,634,808	2,922,703	2,712,105
Insurance trust revenue	2,032,137	1,992,573	39,564	Long-term debt issued	846,838	481,318	365,520
Unemployment compensation	185,514	185,514	—	Long-term debt retired	775,891	425,713	350,178
Employee retirement	1,844,071	1,804,507	39,564	Exhibit: Change in total debt during year	74,809	55,605	19,204
Other insurance trust revenue	2,552	2,552	—	Cash and security holdings	37,421,124	34,320,268	3,100,856
Expenditure¹	7,525,993	5,722,455	2,711,483	Insurance trust funds	8,929,502	8,491,726	437,776
By character and object:				By purpose:			
Intergovernmental expenditure ¹	107,496	1,015,071	370	Unemployment compensation	179,310	179,310	—
Direct expenditure	7,418,497	4,707,384	2,711,113	Employee retirement	8,748,214	8,310,438	437,776
Current operation	5,256,038	3,309,084	1,946,954	Workers' compensation	1,978	1,978	—
Capital outlay	947,559	439,775	507,784	Miscellaneous	—	—	—
Construction	814,849	347,737	467,112	By type (Employee retirement funds):			
Other	132,710	92,038	40,672	Cash and deposits	170,283	158,473	11,810
Assistance and subsidies	176,749	176,749	—	Securities	8,577,931	8,151,965	425,966
Interest on debt	487,810	243,028	244,782	Federal	2,738,009	2,673,741	64,268
Insurance benefits and repayments	550,341	538,748	11,593	State and local government	—	—	—
Exhibit: Salaries and wages	1,996,728	976,442	1,020,286	Nongovernment	5,839,922	5,478,224	361,698
Direct expenditure by function	7,418,497	4,707,384	2,711,113	Other than insurance trust funds	28,491,622	25,828,542	2,663,080
Direct general expenditure	6,597,742	4,144,613	2,453,129	By purpose:			
Capital outlay	900,038	439,497	460,541	Offsets to debt	3,580,901	2,495,195	1,085,706
Other direct general expenditure	5,697,704	3,705,116	1,992,588	Bond funds	436,947	2,911	434,036
Education services:				Other	24,473,774	23,330,436	1,143,338
Education	1,586,116	578,372	1,007,744				
Higher education	304,638	—	304,638				
Elementary and secondary education	1,221,896	214,152	1,007,744				
Other education	59,582	59,582	(^X)				
Libraries	29,796	4,708	25,088				
Social services and income maintenance:							
Public welfare	653,124	634,923	18,201				
Cash assistance payments	171,199	171,199	—				
Vendor payments	351,354	351,354	—				
Other public welfare	130,571	112,370	18,201				
Hospitals	86,061	28,001	58,060				
Health	163,702	100,658	63,044				
Social insurance administration	29,804	29,804	—				
Veterans' services	30,042	30,042	(^X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
ARIZONA				ARIZONA—Con.			
Revenue¹	22,290,022	13,458,281	13,645,670	Direct expenditure by function—Con.			
General revenue¹	17,692,390	11,264,984	11,241,335	Direct general expenditure—Con.			
Intergovernmental revenue ¹	3,414,793	3,237,414	4,991,308	Transportation:			
From Federal government	3,414,793	2,935,503	479,290	Highways	1,254,148	728,386	525,762
From state government	(¹)	(X)	4,512,018	Air transportation (airports)	184,112	2,090	182,022
From local governments ¹	(X)	301,911	(X)	Parking facilities	4,020	—	4,020
General revenue from own sources	14,277,597	8,027,570	6,250,027	Water transport and terminals	—	—	—
Taxes	10,424,677	6,599,712	3,824,965	Transit subsidies	—	—	—
Property	2,984,146	256,879	2,727,267	Public safety:			
Sales and gross receipts	4,746,673	3,784,373	962,300	Police protection	869,854	123,777	746,077
General	3,657,287	2,855,234	802,053	Fire protection	338,914	—	338,914
Selective	1,089,386	929,139	160,247	Correction	701,806	504,701	197,105
Motor fuel	529,458	529,458	—	Protective inspection and regulation	118,037	73,835	44,202
Alcoholic beverage	45,093	45,093	—	Environment and housing:			
Tobacco products	169,037	169,037	—	Natural resources	338,842	163,006	175,836
Public utilities	135,028	44,509	90,519	Parks and recreation	579,976	32,618	547,358
Other	210,770	141,042	69,728	Housing and community development	222,183	1,676	220,507
Individual income	1,668,414	1,668,414	—	Sewerage	466,791	1,572	465,219
Motor vehicle license	134,747	132,099	2,648	Solid waste management	241,842	34,881	206,961
Other taxes	289,807	157,057	132,750	Governmental administration:			
Charges and miscellaneous general revenue	3,852,920	1,427,858	2,425,062	Financial administration	320,213	142,293	177,920
Current charges	2,109,019	714,261	1,394,758	Judicial and legal	452,076	102,861	349,215
Education	792,507	604,917	187,590	General public buildings	103,641	18,578	85,063
Institutions of higher education	667,389	597,998	69,391	Other government administration	236,805	43,135	193,670
School lunch sales (gross)	69,838	—	69,838	Interest on general debt	835,078	159,096	675,982
Hospitals	186,537	—	186,537	General expenditure, n.e.c.:			
Highways	6,932	6,285	647	Miscellaneous commercial activities	—	—	—
Airports	222,884	1,451	221,433	Other and unallocable	675,102	217,787	457,315
Parking facilities	3,912	—	3,912	Utilities	2,193,477	28,112	2,165,365
Water transport and terminals	—	—	—	Capital outlay	497,856	15	497,841
Natural resources	68,576	9,319	59,257	Water supply	661,592	—	661,592
Parks and recreation	87,193	14,983	72,210	Electric power	1,390,077	28,112	1,361,965
Housing and community development	11,072	—	11,072	Gas supply	23,245	—	23,245
Sewerage	276,292	—	276,292	Transit	118,563	—	118,563
Solid waste management	175,196	2,788	172,408	Liquor store expenditure	—	—	—
Other charges	277,918	74,518	203,400	Insurance trust	1,193,810	1,124,193	69,617
Miscellaneous general revenue	1,743,901	713,597	1,030,304	Unemployment compensation	211,300	211,300	—
Interest earnings	768,977	251,546	517,431	Employee retirement	751,265	681,648	69,617
Special assessments	71,675	—	71,675	Other insurance trust	231,245	231,245	—
Sale of property	106,654	55,896	50,758	Debt outstanding	21,252,242	2,741,940	18,510,302
Other general revenue	796,595	406,155	390,440	Long-term	21,244,126	2,741,940	18,502,186
Other than general revenue	4,597,632	2,193,297	2,404,335	Full faith and credit	8,565,848	268,295	8,297,553
Utility revenue	2,227,047	25,167	2,201,880	Nonguaranteed	12,678,278	2,473,645	10,204,633
Water supply	647,567	—	647,567	Short-term	8,116	—	8,116
Electric power	1,549,323	25,167	1,524,156	Long-term debt by purpose:			
Gas supply	23,282	—	23,282	Education	4,741,808	699,114	4,042,694
Transit	6,875	—	6,875	Utilities	6,393,083	68,945	6,324,138
Liquor store revenue	—	—	—	Other	10,109,235	1,973,881	8,135,354
Insurance trust revenue	2,370,585	2,168,130	202,455	Long-term debt issued	2,063,052	71,214	1,991,838
Unemployment compensation	338,062	338,062	—	Long-term debt retired	1,570,609	265,278	1,305,331
Employee retirement	1,594,823	1,392,368	202,455	Exhibit: Change in total debt during year	443,334	-194,064	637,398
Other insurance trust revenue	437,700	437,700	—	Cash and security holdings	36,711,700	25,615,670	11,096,030
Expenditure¹	21,156,437	12,418,681	13,562,122	Insurance trust funds	23,156,933	21,562,578	1,594,355
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	4,528,382	295,984	Unemployment compensation	712,936	712,936	—
Direct expenditure	21,156,437	7,890,299	13,266,138	Employee retirement	20,582,116	18,987,761	1,594,355
Current operation	15,164,898	5,480,384	9,684,514	Workers' compensation	1,861,881	1,861,881	—
Capital outlay	3,293,662	768,110	2,525,552	Miscellaneous	—	—	—
Construction	2,334,931	491,728	1,843,203	By type (Employee retirement funds):			
Other	958,731	276,382	682,349	Cash and deposits	1,145,539	1,036,262	109,277
Assistance and subsidies	354,768	354,768	—	Securities	19,436,577	17,951,499	1,485,078
Interest on debt	1,149,299	162,844	986,455	Federal	4,612,883	4,300,777	312,106
Insurance benefits and repayments	1,193,810	1,124,193	69,617	State and local government	—	—	—
Exhibit: Salaries and wages	7,189,752	2,139,788	5,049,964	Nongovernment	14,823,694	13,650,722	1,172,972
Direct expenditure by function	21,156,437	7,890,299	13,266,138	Other than insurance trust funds	13,554,767	4,053,092	9,501,675
Direct general expenditure	17,769,150	6,737,994	11,031,156	By purpose:			
Capital outlay	2,795,806	768,095	2,027,711	Offsets to debt	4,686,986	309,139	4,377,847
Other direct general expenditure	14,973,344	5,969,899	9,003,445	Bond funds	1,643,688	145,076	1,498,612
Education services:				Other	7,224,093	3,598,877	3,625,216
Education	6,176,156	1,689,372	4,486,784				
Higher education	1,696,816	1,395,577	301,239				
Elementary and secondary education	4,185,545	—	4,185,545				
Other education	293,795	293,795	(X)				
Libraries	107,801	5,397	102,404				
Social services and income maintenance:							
Public welfare	2,632,120	2,159,118	473,002				
Cash assistance payments	243,033	—	—				
Vendor payments	1,755,183	1,392,567	362,616				
Other public welfare	633,904	523,518	110,386				
Hospitals	316,987	54,907	262,080				
Health	535,722	421,984	113,738				
Social insurance administration	48,978	48,978	(X)				
Veterans' services	7,946	7,946	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
ARKANSAS				ARKANSAS—Con.			
Revenue ¹	11,916,510	8,843,946	4,914,056	Direct expenditure by function—Con.			
General revenue ¹	9,872,574	7,290,031	4,424,035	Direct general expenditure—Con.			
Intergovernmental revenue ¹	2,385,708	2,264,482	1,962,718	Transportation:			
From Federal government	2,385,708	2,253,121	1,32,587	Highways	885,470	632,148	253,322
From state government	(¹)	(X)	1,830,131	Air transportation (airports)	58,124	383	57,741
From local governments ¹	(X)	11,361	(X)	Parking facilities	871	—	871
General revenue from own sources	7,486,866	5,025,549	2,461,317	Water transport and terminals	2,133	—	2,133
Taxes	5,120,299	3,776,600	1,343,699	Transit subsidies	—	—	—
Property	815,892	8,355	807,537	Public safety:			
Sales and gross receipts	2,532,551	2,017,650	514,901	Police protection	292,379	59,135	233,244
General	1,863,278	1,429,445	433,833	Fire protection	106,400	—	106,400
Selective	669,273	588,205	81,068	Correction	240,695	192,804	47,891
Motor fuel	351,771	351,525	246	Protective inspection and regulation	51,704	44,960	6,744
Alcoholic beverage	27,595	26,218	1,377	Environment and housing:			
Tobacco products	94,710	94,709	1	Natural resources	144,074	131,334	12,740
Public utilities	72,914	—	72,914	Parks and recreation	101,175	46,476	54,699
Other	122,283	115,753	6,530	Housing and community development	100,730	3,081	97,649
Individual income	1,246,614	1,246,600	14	Sewerage	153,857	9,607	144,250
Motor vehicle license	97,100	97,100	—	Solid waste management	118,463	9,461	109,002
Other taxes	184,710	163,463	21,247	Governmental administration:			
Charges and miscellaneous general revenue	2,366,567	1,248,949	1,117,618	Financial administration	205,441	134,652	70,789
Current charges	1,584,610	791,617	792,993	Judicial and legal	116,814	63,232	53,582
Education	469,883	352,774	117,109	General public buildings	30,230	6,552	23,678
Institutions of higher education	341,037	341,037	—	Other government administration	92,742	32,413	60,329
School lunch sales (gross)	39,340	—	39,340	Interest on general debt	304,078	121,553	182,525
Hospitals	645,254	344,975	300,279	General expenditure, n.e.c.:			
Highways	24,568	23,741	827	Miscellaneous commercial activities	—	—	—
Airports	24,267	—	24,267	Other and unallocable	262,187	120,945	141,242
Parking facilities	2,547	—	2,547	Utilities	479,290	—	479,290
Water transport and terminals	1,041	—	1,041	Capital outlay	84,946	—	84,946
Natural resources	15,704	12,887	2,817	Water supply	196,791	—	196,791
Parks and recreation	21,857	11,184	10,673	Electric power	266,104	—	266,104
Housing and community development	26,466	—	26,466	Gas supply	2,324	—	2,324
Sewerage	138,003	—	138,003	Transit	14,071	—	14,071
Solid waste management	85,130	—	85,130	Liquor store expenditure	—	—	—
Other charges	129,890	46,056	83,834	Insurance trust	594,513	581,719	12,794
Miscellaneous general revenue	781,957	457,332	324,625	Unemployment compensation	260,884	260,884	—
Interest earnings	419,152	234,356	184,796	Employee retirement	326,181	313,387	12,794
Special assessments	7,809	—	7,809	Other insurance trust	7,448	7,448	—
Sale of property	1,937	—	1,937	Debt outstanding	6,004,293	2,247,810	3,756,483
Other general revenue	353,059	222,976	130,083	Long-term	5,969,262	2,247,018	3,722,244
Other than general revenue	2,043,936	1,553,915	490,021	Full faith and credit	1,624,147	305,819	1,318,328
Utility revenue	467,694	—	467,694	Nonguaranteed	4,345,115	1,941,199	2,403,916
Water supply	196,778	—	196,778	Short-term	35,031	792	34,239
Electric power	266,466	—	266,466	Long-term debt by purpose:			
Gas supply	2,332	—	2,332	Education	1,411,388	489,274	922,114
Transit	2,118	—	2,118	Utilities	638,663	—	638,663
Liquor store revenue	—	—	—	Other	3,919,211	1,757,744	2,161,467
Insurance trust revenue	1,576,242	1,553,915	22,327	Long-term debt issued	723,970	411,432	312,538
Unemployment compensation	253,477	253,477	—	Long-term debt retired	564,343	306,621	257,722
Employee retirement	1,299,266	1,276,939	22,327	Exhibit: Change in total debt during year	166,801	104,171	62,630
Other insurance trust revenue	23,499	23,499	—	Cash and security holdings	15,261,630	11,900,154	3,361,476
Expenditure¹	10,488,400	7,684,652	4,769,718	Insurance trust funds	8,579,737	8,350,762	228,975
By character and object:				By purpose:			
Intergovernmental expenditure ¹	1,911	1,967,398	483	Unemployment compensation	206,069	206,069	—
Direct expenditure	10,486,489	5,717,254	4,769,235	Employee retirement	8,246,303	8,017,328	228,975
Current operation	8,184,826	4,224,063	3,960,763	Workers' compensation	127,365	127,365	—
Capital outlay	1,233,765	655,413	578,352	Miscellaneous	—	—	—
Construction	878,288	520,448	357,840	By type (Employee retirement funds):			
Other	355,477	134,965	220,512	Cash and deposits	931,528	907,345	24,183
Assistance and subsidies	134,506	134,506	—	Securities	7,314,775	7,109,983	204,792
Interest on debt	338,879	121,553	217,326	Federal	1,442,333	1,378,889	63,444
Insurance benefits and repayments	594,513	581,719	12,794	State and local government	—	—	—
Exhibit: Salaries and wages	3,541,079	1,483,034	2,058,045	Nongovernment	5,872,442	5,731,094	141,348
Direct expenditure by function	10,486,489	5,717,254	4,769,235	Other than insurance trust funds	6,681,893	3,549,392	3,132,501
Direct general expenditure	9,412,686	5,135,535	4,277,151	By purpose:			
Capital outlay	1,148,819	655,413	493,406	Offsets to debt	3,003,646	1,525,703	1,477,943
Other direct general expenditure	8,263,867	4,480,122	3,783,745	Bond funds	339,450	36,600	302,850
Education services:				Other	3,338,797	1,987,089	1,351,708
Education	3,457,869	1,190,953	2,266,916				
Higher education	914,356	—	914,356				
Elementary and secondary education	2,266,975	59	2,266,916				
Other education	276,538	276,538	(X)				
Libraries	34,548	3,662	30,886				
Social services and income maintenance:							
Public welfare	1,675,690	1,666,931	8,759				
Cash assistance payments	72,059	72,059	—				
Vendor payments	1,296,471	1,296,471	—				
Other public welfare	307,160	298,401	8,759				
Hospitals	638,385	362,721	275,664				
Health	296,290	260,195	36,095				
Social insurance administration	39,286	39,286	—				
Veterans' services	3,051	3,051	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
CALIFORNIA				CALIFORNIA—Con.			
Revenue¹	209,645,735	131,099,489	130,510,365	Direct expenditure by function—Con.			
General revenue¹	161,679,720	103,929,227	109,714,612	Direct general expenditure—Con.			
Intergovernmental revenue ¹	31,398,763	30,345,109	53,017,773	Transportation:			
From Federal government	31,398,763	27,718,760	3,680,003	Highways	6,401,037	2,981,173	3,419,864
From state government	(¹)	(X)	49,337,770	Air transportation (airports)	1,464,827	4,969	1,459,858
From local governments ¹	(X)	2,626,349	(X)	Parking facilities	118,710	—	118,710
General revenue from own sources	130,280,957	73,584,118	56,696,839	Water transport and terminals	837,539	—	837,539
Taxes	90,516,873	61,666,886	28,849,987	Transit subsidies	105,390	40,006	65,384
Property	23,201,040	3,611,595	19,589,445	Public safety:			
Sales and gross receipts	31,989,543	25,222,055	6,767,488	Police protection	7,712,594	925,709	6,786,885
General	24,108,411	19,973,609	4,134,802	Fire protection	3,183,838	—	3,183,838
Selective	7,881,132	5,248,446	2,632,686	Correction	6,209,434	3,860,134	2,349,300
Motor fuel	2,822,335	—	—	Protective inspection and regulation	1,976,759	1,129,468	847,291
Alcoholic beverage	269,613	269,613	—	Environment and housing:			
Tobacco products	672,735	—	—	Natural resources	3,122,822	1,953,082	1,169,740
Public utilities	1,853,010	42,642	1,810,368	Parks and recreation	3,019,136	211,790	2,807,346
Other	2,263,439	1,441,121	822,318	Housing and community development	4,583,639	145,885	4,437,754
Individual income	23,272,871	23,272,871	—	Sewerage	3,977,459	230,648	3,746,811
Motor vehicle license	1,510,949	—	—	Solid waste management	2,063,119	417,045	1,646,074
Other taxes	4,701,402	2,208,348	2,493,054	Governmental administration:			
Charges and miscellaneous general revenue	39,764,084	11,917,232	27,846,852	Financial administration	3,541,404	1,891,114	1,650,290
Current charges	24,840,951	7,207,415	17,633,536	Judicial and legal	3,950,419	411,336	3,539,083
Education	4,784,131	3,718,208	1,065,923	General public buildings	541,173	44,802	496,371
Institutions of higher education	4,268,781	3,714,159	554,622	Other government administration	1,572,210	251,368	1,320,842
School lunch sales (gross)	366,630	—	366,630	Interest on general debt	7,368,052	2,482,488	4,885,564
Hospitals	6,135,244	2,162,406	3,972,838	General expenditure, n.e.c.:			
Highways	288,125	165,088	123,037	Miscellaneous commercial activities	930	—	930
Airports	1,118,569	—	1,118,569	Other and unallocable	8,311,299	4,050,376	4,260,923
Parking facilities	207,514	—	207,514	Utilities	17,544,710	74,428	17,470,282
Water transport and terminals	626,344	—	626,344	Capital outlay	4,473,257	—	4,473,257
Natural resources	945,852	531,700	414,152	Water supply	7,152,713	—	7,152,713
Parks and recreation	845,404	69,546	775,858	Electric power	5,229,018	74,428	5,154,590
Housing and community development	542,520	93,735	448,785	Gas supply	80,297	—	80,297
Sewerage	3,243,704	494	3,243,210	Transit	5,092,682	—	5,092,682
Solid waste management	1,434,336	—	1,434,336	Liquor store expenditure	—	—	—
Other charges	4,669,208	466,238	4,202,970	Insurance trust	17,638,539	14,282,023	3,356,516
Miscellaneous general revenue	14,923,133	4,709,817	10,213,316	Unemployment compensation	3,746,806	3,746,806	—
Interest earnings	7,284,064	2,372,315	4,911,749	Employee retirement	11,325,695	7,969,179	3,356,516
Special assessments	925,092	34,073	891,019	Other insurance trust	2,566,038	2,566,038	—
Sale of property	284,132	57,145	226,987	Debt outstanding	156,129,665	45,336,911	110,792,754
Other general revenue	6,429,845	2,246,284	4,183,561	Long-term	155,180,860	45,261,188	109,919,672
Other than general revenue	47,966,015	27,170,262	20,795,753	Full faith and credit	31,851,316	15,321,978	16,529,338
Utility revenue	12,181,911	150,978	12,030,933	Nonguaranteed	123,329,544	29,939,210	93,390,334
Water supply	5,700,634	—	5,700,634	Short-term	948,805	75,723	873,082
Electric power	5,426,554	150,978	5,275,576	Long-term debt by purpose:			
Gas supply	84,611	—	84,611	Education	18,614,674	12,940,176	5,674,498
Transit	970,112	—	970,112	Utilities	28,107,406	27,010	28,080,396
Liquor store revenue	—	—	—	Other	108,458,780	32,294,002	76,164,778
Insurance trust revenue	35,784,104	27,019,284	8,764,820	Long-term debt issued	15,512,303	3,936,172	11,576,131
Unemployment compensation	4,476,358	4,476,358	—	Long-term debt retired	12,527,207	4,458,264	8,068,943
Employee retirement	28,364,289	19,599,469	8,764,820	Exhibit: Change in total debt during year	2,623,224	-522,092	3,145,316
Other insurance trust revenue	2,943,457	2,943,457	—	Cash and security holdings	383,477,945	226,958,133	156,519,812
Expenditure¹	196,039,816	117,209,422	127,496,784	Insurance trust funds	252,257,602	179,164,437	73,093,165
By character and object:				By purpose:			
Intergovernmental expenditure ¹	2,045,535	49,635,672	1,076,253	Unemployment compensation	3,667,095	3,667,095	—
Direct expenditure	193,994,281	67,573,750	126,420,531	Employee retirement	240,961,829	167,868,664	73,093,165
Current operation	138,937,995	45,977,063	92,960,932	Workers' compensation	6,071,314	6,071,314	—
Capital outlay	20,968,856	3,708,494	17,260,362	Miscellaneous	1,557,364	1,557,364	—
Construction	17,509,829	2,788,287	14,721,542	By type (Employee retirement funds):			
Other	3,459,027	920,207	2,538,820	Cash and deposits	10,802,331	5,348,572	5,453,759
Assistance and subsidies	7,638,103	1,121,672	6,516,431	Securities	230,159,498	162,520,092	67,639,406
Interest on debt	8,810,788	2,484,498	6,326,290	Federal	35,232,498	25,756,797	9,475,701
Insurance benefits and repayments	17,638,539	14,282,023	3,356,516	State and local government	—	—	—
Exhibit: Salaries and wages	61,675,928	14,104,634	47,571,294	Nongovernment	194,927,000	136,763,295	58,163,705
Direct expenditure by function	193,994,281	67,573,750	126,420,531	Other than insurance trust funds	131,220,343	47,793,696	83,426,647
Direct general expenditure	158,811,032	53,217,299	105,593,733	By purpose:			
Capital outlay	16,495,599	3,708,494	12,787,105	Offsets to debt	38,986,263	19,116,237	19,870,026
Other direct general expenditure	142,315,433	49,508,805	92,806,628	Bond funds	19,466,208	7,479,479	11,986,729
Education services:				Other	72,767,872	21,197,980	51,569,892
Education	46,730,864	11,296,208	35,434,656				
Higher education	12,347,422	9,079,534	3,267,888				
Elementary and secondary education	32,310,299	143,531	32,166,768				
Other education	2,073,143	2,073,143	(X)				
Libraries	739,656	17,812	721,844				
Social services and income maintenance:							
Public welfare	25,093,430	14,650,434	10,442,996				
Cash assistance payments	6,516,431	—	6,516,431				
Vendor payments	13,049,756	12,908,027	141,729				
Other public welfare	5,527,243	1,742,407	3,784,836				
Hospitals	8,615,352	2,917,670	5,697,682				
Health	7,146,917	2,880,759	4,266,158				
Social insurance administration	402,368	—	—				
Veterans' services	20,655	20,655	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
COLORADO				COLORADO—Con.			
Revenue ¹	22,540,188	12,779,639	12,827,527	Direct expenditure by function—Con.			
General revenue ¹	18,312,178	9,944,905	11,434,251	Direct general expenditure—Con.			
Intergovernmental revenue ¹	2,932,770	2,595,939	3,403,809	Transportation:			
From Federal government	2,932,770	2,577,625	355,145	Highways	1,368,639	585,111	783,528
From state government	(¹)	(X)	3,048,664	Air transportation (airports)	280,021	761	279,260
From local governments ¹	(X)	18,314	(X)	Parking facilities	13,375	—	13,375
General revenue from own sources	15,379,408	7,348,966	8,030,442	Water transport and terminals	122	—	122
Taxes	10,099,939	5,290,131	4,809,808	Transit subsidies	422	—	422
Property	2,966,595	—	2,966,595	Public safety:			
Sales and gross receipts	3,834,748	2,178,700	1,656,048	Police protection	649,137	55,222	593,915
General	2,910,937	1,412,903	1,498,034	Fire protection	281,334	—	281,334
Selective	923,811	765,797	158,014	Correction	600,124	426,372	173,752
Motor fuel	490,850	490,847	3	Protective inspection and regulation	101,219	73,719	27,500
Alcoholic beverage	24,534	24,397	137	Environment and housing:			
Tobacco products	69,065	67,395	1,670	Natural resources	198,161	142,242	55,919
Public utilities	75,370	7,057	68,313	Parks and recreation	524,736	40,701	484,035
Other	263,992	176,101	87,891	Housing and community development	289,040	33,384	255,656
Individual income	2,560,352	2,560,337	15	Sewerage	330,340	—	330,340
Motor vehicle license	167,741	139,184	28,557	Solid waste management	88,686	11,999	76,687
Other taxes	315,954	157,361	158,593	Governmental administration:			
Charges and miscellaneous general revenue	5,279,469	2,058,835	3,220,634	Financial administration	346,644	145,314	201,330
Current charges	3,340,999	1,187,138	2,153,861	Judicial and legal	286,620	146,456	140,164
Education	1,194,748	1,029,990	164,758	General public buildings	104,570	12,538	92,032
Institutions of higher education	1,046,248	1,019,624	26,624	Other government administration	234,731	29,447	205,284
School lunch sales (gross)	67,849	—	67,849	Interest on general debt	1,085,535	235,860	849,675
Hospitals	595,703	30,041	565,662	General expenditure, n.e.c.:			
Highways	11,921	2,018	9,903	Miscellaneous commercial activities	5	—	5
Airports	476,897	—	476,897	Other and unallocable	672,676	97,705	574,971
Parking facilities	13,960	—	13,960	Utilities	1,606,428	5,053	1,601,375
Water transport and terminals	—	—	—	Capital outlay	401,134	123	401,011
Natural resources	26,063	16,605	9,458	Water supply	752,484	5,053	747,431
Parks and recreation	151,488	2,209	149,279	Electric power	492,151	—	492,151
Housing and community development	63,677	13,942	49,735	Gas supply	89,976	—	89,976
Sewerage	377,660	—	377,660	Transit	271,817	—	271,817
Solid waste management	50,832	4,500	46,332	Liquor store expenditure	—	—	—
Other charges	378,050	87,833	290,217	Insurance trust	1,539,399	1,474,681	64,718
Miscellaneous general revenue	1,938,470	871,697	1,066,773	Unemployment compensation	238,510	238,510	—
Interest earnings	992,689	419,078	573,611	Employee retirement	952,103	887,385	64,718
Special assessments	88,047	—	88,047	Other insurance trust	348,786	348,786	—
Sale of property	15,563	3,888	11,675	Debt outstanding	19,439,970	3,402,235	16,037,735
Other general revenue	842,171	448,731	393,440	Long-term	19,422,202	3,402,228	16,019,974
Other than general revenue	4,228,010	2,834,734	1,393,276	Full faith and credit	5,864,657	4,821	5,859,836
Utility revenue	1,244,455	—	1,244,455	Nonguaranteed	13,557,545	3,397,407	10,160,138
Water supply	604,425	—	604,425	Short-term	17,768	7	17,761
Electric power	502,610	—	502,610	Long-term debt by purpose:			
Gas supply	92,415	—	92,415	Education	4,067,000	975,466	3,091,534
Transit	45,005	—	45,005	Utilities	2,560,229	57,485	2,502,744
Liquor store revenue	—	—	—	Other	12,794,973	2,369,277	10,425,696
Insurance trust revenue	2,983,555	2,834,734	148,821	Long-term debt issued	2,837,299	914,101	1,923,198
Unemployment compensation	311,380	311,380	—	Long-term debt retired	2,923,306	1,088,549	1,834,757
Employee retirement	2,135,258	1,986,437	148,821	Exhibit: Change in total debt during year	-84,990	-174,487	89,497
Other insurance trust revenue	536,917	536,917	—	Cash and security holdings	34,546,165	23,593,967	10,952,198
Expenditure ¹	20,618,714	10,861,228	12,812,055	Insurance trust funds	18,774,322	17,240,765	1,533,557
By character and object:				By purpose:			
Intergovernmental expenditure ¹	7,505	3,017,473	44,601	Unemployment compensation	534,063	534,063	—
Direct expenditure	20,611,209	7,843,755	12,767,454	Employee retirement	17,195,929	15,662,372	1,533,557
Current operation	14,586,541	5,302,956	9,283,585	Workers' compensation	956,950	956,950	—
Capital outlay	2,972,330	742,649	2,229,681	Miscellaneous	87,380	87,380	—
Construction	2,070,590	543,477	1,527,113	By type (Employee retirement funds):			
Other	901,740	199,172	702,568	Cash and deposits	701,675	644,699	56,976
Assistance and subsidies	255,014	84,129	170,885	Securities	16,494,254	15,017,673	1,476,581
Interest on debt	1,257,925	239,340	1,018,585	Federal	1,223,592	839,929	383,663
Insurance benefits and repayments	1,539,399	1,474,681	64,718	State and local government	—	—	—
Exhibit: Salaries and wages	6,874,741	2,083,044	4,791,697	Nongovernment	15,270,662	14,177,744	1,092,918
Direct expenditure by function	20,611,209	7,843,755	12,767,454	Other than insurance trust funds	15,771,843	6,353,202	9,418,641
Direct general expenditure	17,465,382	6,364,021	11,101,361	By purpose:			
Capital outlay	2,571,196	742,526	1,828,670	Offsets to debt	5,429,691	3,088,410	2,341,281
Other direct general expenditure	14,894,186	5,621,495	9,272,691	Bond funds	2,210,975	600,730	1,610,245
Education services:				Other	8,131,177	2,664,062	5,467,115
Education	6,455,568	2,212,908	4,242,660				
Higher education	2,131,596	2,033,590	98,006				
Elementary and secondary education	4,144,654	—	4,144,654				
Other education	179,318	179,318	(X)				
Libraries	127,302	1,097	126,205				
Social services and income maintenance:							
Public welfare	2,294,488	1,718,026	576,462				
Cash assistance payments	170,885	—	170,885				
Vendor payments	1,374,995	1,356,566	18,429				
Other public welfare	748,608	361,460	387,148				
Hospitals	735,064	137,807	597,257				
Health	355,774	216,303	139,471				
Social insurance administration	41,049	41,049	—				
Veterans' services	—	—	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
CONNECTICUT				CONNECTICUT—Con.			
Revenue¹	22,045,152	15,147,251	9,231,394	Direct expenditure by function—Con.			
General revenue¹	19,834,602	13,642,094	8,526,001	Direct general expenditure—Con.			
Intergovernmental revenue ¹	3,231,624	2,943,626	2,621,491	Transportation:			
From Federal government	3,231,624	2,938,089	293,535	Highways	1,096,381	736,555	359,826
From state government	(¹)	(^X)	2,327,956	Air transportation (airports)	27,614	25,375	2,239
From local governments ¹	(^X)	5,537	(^X)	Parking facilities	19,258	—	19,258
General revenue from own sources	16,602,978	10,698,468	5,904,510	Water transport and terminals	6,544	5,789	755
Taxes	13,738,730	8,773,258	4,965,472	Transit subsidies	20,681	20,344	337
Property	4,902,264	12	4,902,252	Public safety:			
Sales and gross receipts	4,582,106	4,581,586	520	Police protection	592,738	109,523	483,215
General	2,850,124	2,850,063	61	Fire protection	331,752	—	331,752
Selective	1,731,982	1,731,523	459	Correction	493,772	493,772	—
Motor fuel	587,797	587,797	—	Protective inspection and regulation	93,554	73,539	20,015
Alcoholic beverage	44,672	44,672	—	Environment and housing:			
Tobacco products	132,984	132,984	—	Natural resources	76,951	76,162	789
Public utilities	216,023	215,998	25	Parks and recreation	175,864	27,457	148,407
Other	750,506	750,072	434	Housing and community development	365,190	43,611	321,579
Individual income	2,979,796	2,979,796	—	Sewerage	227,546	3,590	223,956
Motor vehicle license	210,781	210,777	4	Solid waste management	344,471	142,605	201,866
Other taxes	495,828	433,132	62,696	Governmental administration:			
Charges and miscellaneous general revenue	2,864,248	1,925,210	939,038	Financial administration	370,454	241,685	128,769
Current charges	1,512,081	905,160	606,921	Judicial and legal	292,846	265,649	27,197
Education	456,666	389,572	67,094	General public buildings	89,973	18,275	71,698
Institutions of higher education	387,364	387,364	—	Other government administration	195,571	58,802	136,769
School lunch sales (gross)	59,210	—	59,210	Interest on general debt	1,171,600	948,060	223,540
Hospitals	266,245	258,084	8,161	General expenditure, n.e.c.:			
Highways	2,095	1,313	782	Miscellaneous commercial activities	—	—	—
Airports	23,219	21,360	1,859	Other and unallocable	1,950,916	954,566	996,350
Parking facilities	19,951	9	19,951	Utilities	639,002	217,151	421,851
Water transport and terminals	9	9	—	Capital outlay	157,651	105,935	51,716
Natural resources	1,221	1,213	8	Water supply	167,541	—	167,541
Parks and recreation	50,592	3,167	47,425	Electric power	191,687	—	191,687
Housing and community development	89,398	12,183	77,215	Gas supply	10,966	—	10,966
Sewerage	154,324	—	154,324	Transit	268,808	217,151	51,657
Solid waste management	228,735	149,665	79,070	Liquor store expenditure	—	—	—
Other charges	219,626	68,594	151,032	Insurance trust	1,848,696	1,657,056	191,640
Miscellaneous general revenue	1,352,167	1,020,050	332,117	Unemployment compensation	493,870	493,870	—
Interest earnings	643,485	478,896	164,589	Employee retirement	1,145,342	953,702	191,640
Special assessments	24,874	—	24,874	Other insurance trust	209,484	209,484	—
Sale of property	13,190	1,320	11,870	Debt outstanding	21,637,479	17,050,816	4,586,663
Other general revenue	670,618	539,834	130,784	Long-term	21,490,493	17,050,816	4,439,677
Other than general revenue	2,210,550	1,505,157	705,393	Full faith and credit	14,144,777	10,631,465	3,513,312
Utility revenue	366,464	22,004	344,460	Nonguaranteed	7,345,716	6,419,351	926,365
Water supply	131,788	—	131,788	Short-term	146,986	—	146,986
Electric power	189,967	—	189,967	Long-term debt by purpose:			
Gas supply	10,961	—	10,961	Education	2,392,714	961,628	1,431,086
Transit	33,748	22,004	11,744	Utilities	569,634	—	569,634
Liquor store revenue	—	—	—	Other	18,528,145	16,089,188	2,438,957
Insurance trust revenue	1,844,086	1,483,153	360,933	Long-term debt issued	3,042,861	2,311,233	731,628
Unemployment compensation	832,265	832,265	—	Long-term debt retired	2,142,700	1,675,753	466,947
Employee retirement	890,627	529,694	360,933	Exhibit: Change in total debt during year	871,520	635,480	236,040
Other insurance trust revenue	121,194	121,194	—	Cash and security holdings	28,875,662	22,893,917	5,981,745
Expenditure¹	20,267,781	13,826,021	8,923,954	Insurance trust funds	17,202,355	13,757,792	3,444,563
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	2,480,762	1,432	Unemployment compensation	463,605	463,605	—
Direct expenditure	20,267,781	11,345,259	8,922,522	Employee retirement	16,651,686	13,207,123	3,444,563
Current operation	15,080,995	7,379,375	7,701,620	Workers' compensation	87,064	87,064	—
Capital outlay	1,605,066	859,196	745,870	Miscellaneous	—	—	—
Construction	1,328,210	732,605	595,605	By type (Employee retirement funds):			
Other	276,856	126,591	150,265	Cash and deposits	858,835	637,284	221,551
Assistance and subsidies	528,948	501,572	27,376	Securities	15,792,851	12,569,839	3,223,012
Interest on debt	1,204,076	948,060	256,016	Federal	512,819	7,769	505,050
Insurance benefits and repayments	1,848,696	1,657,056	191,640	State and local government	—	—	—
Exhibit: Salaries and wages	6,790,039	2,621,209	4,168,830	Nongovernment	15,280,032	12,562,070	2,717,962
Direct expenditure by function	20,267,781	11,345,259	8,922,522	Other than insurance trust funds	11,673,307	9,136,125	2,537,182
Direct general expenditure	17,780,083	9,471,052	8,309,031	By purpose:			
Capital outlay	1,447,415	753,261	694,154	Offsets to debt	7,585,627	7,432,831	152,796
Other direct general expenditure	16,332,668	8,717,791	7,614,877	Bond funds	916,592	478,904	437,688
Education services:				Other	3,171,088	1,224,390	1,946,698
Education	5,400,879	1,128,156	4,272,723				
Higher education	909,575	—	909,575				
Elementary and secondary education	4,272,902	179	4,272,723				
Other education	218,402	218,402	(^X)				
Libraries	111,550	13,621	97,929				
Social services and income maintenance:							
Public welfare	2,892,553	2,744,852	147,701				
Cash assistance payments	457,895	430,519	27,376				
Vendor payments	1,990,421	1,970,967	19,454				
Other public welfare	444,237	343,366	100,871				
Hospitals	984,509	977,504	7,005				
Health	361,532	276,176	85,356				
Social insurance administration	85,384	85,384	—				
Veterans' services	—	—	(^X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
DELAWARE				DELAWARE—Con.			
Revenue ¹	5,132,212	4,210,673	1,596,882	Direct expenditure by function—Con.			
General revenue ¹	4,228,406	3,469,482	1,434,267	Direct general expenditure—Con.			
Intergovernmental revenue ¹	698,675	672,129	701,889	Transportation:			
From Federal government	698,675	650,430	48,245	Highways	327,433	253,574	73,859
From state government	(¹)	(X)	653,644	Air transportation (airports)	236	—	236
From local governments ¹	(X)	21,699	(X)	Parking facilities	2,338	—	2,338
General revenue from own sources	3,529,731	2,797,353	732,378	Water transport and terminals	284	—	284
Taxes	2,155,704	1,743,234	412,470	Transit subsidies	671	657	14
Property	341,740	—	341,740	Public safety:			
Sales and gross receipts	256,543	253,405	3,138	Police protection	131,700	49,833	81,867
General	—	—	—	Fire protection	14,402	—	14,402
Selective	256,543	253,405	3,138	Correction	123,147	123,147	—
Motor fuel	102,388	102,388	—	Protective inspection and regulation	38,790	32,235	6,555
Alcoholic beverage	10,868	10,868	—	Environment and housing:			
Tobacco products	21,705	21,705	—	Natural resources	79,280	53,513	25,767
Public utilities	25,592	23,450	2,142	Parks and recreation	47,235	24,707	22,528
Other	95,990	94,994	996	Housing and community development	78,526	37,160	41,366
Individual income	697,389	663,111	34,278	Sewerage	79,313	—	79,313
Motor vehicle license	27,602	27,602	—	Solid waste management	71,929	54,426	17,503
Other taxes	659,868	626,554	33,314	Governmental administration:			
Charges and miscellaneous general revenue	1,374,027	1,054,119	319,908	Financial administration	108,391	84,371	24,020
Current charges	705,263	492,495	212,768	Judicial and legal	75,052	66,993	8,059
Education	286,403	274,993	11,410	General public buildings	91,551	71,488	20,063
Institutions of higher education	274,257	274,257	—	Other government administration	36,739	16,534	20,205
School lunch sales (gross)	11,410	—	11,410	Interest on general debt	276,022	208,863	67,159
Hospitals	40,395	40,395	—	General expenditure, n.e.c.:			
Highways	113,953	53,981	59,972	Miscellaneous commercial activities	—	—	—
Airports	904	—	904	Other and unallocable	124,562	107,386	17,176
Parking facilities	5,968	—	5,968	Utilities	149,949	39,285	110,664
Water transport and terminals	140	—	140	Capital outlay	18,283	6,917	11,366
Natural resources	7,153	3,098	4,055	Water supply	35,550	—	35,550
Parks and recreation	6,573	4,151	2,422	Electric power	75,114	—	75,114
Housing and community development	5,850	235	5,615	Gas supply	—	—	—
Sewerage	98,964	—	98,964	Transit	39,285	39,285	—
Solid waste management	52,490	49,427	3,063	Liquor store expenditure	—	—	—
Other charges	86,470	66,215	20,255	Insurance trust	286,208	265,983	20,225
Miscellaneous general revenue	668,764	561,624	107,140	Unemployment compensation	112,437	112,437	—
Interest earnings	297,153	230,163	66,990	Employee retirement	164,954	144,729	20,225
Special assessments	827	—	827	Other insurance trust	8,817	8,817	—
Sale of property	98,591	96,982	1,609	Debt outstanding	4,745,304	3,434,196	1,311,108
Other general revenue	272,193	234,479	37,714	Long-term	4,690,756	3,429,865	1,260,891
Other than general revenue	903,806	741,191	162,615	Full faith and credit	1,259,102	657,614	601,488
Utility revenue	138,116	8,037	130,079	Nonguaranteed	3,431,654	2,772,251	659,403
Water supply	33,181	—	33,181	Short-term	54,548	4,331	50,217
Electric power	96,898	—	96,898	Long-term debt by purpose:			
Gas supply	—	—	—	Education	461,033	328,268	132,765
Transit	8,037	8,037	—	Utilities	104,917	—	104,917
Liquor store revenue	—	—	—	Other	4,124,806	3,101,597	1,023,209
Insurance trust revenue	765,690	733,154	32,536	Long-term debt issued	473,113	354,726	118,387
Unemployment compensation	119,484	119,484	—	Long-term debt retired	257,462	204,018	53,444
Employee retirement	637,034	604,498	32,536	Exhibit: Change in total debt during year	207,994	150,506	57,488
Other insurance trust revenue	9,172	9,172	—	Cash and security holdings	8,687,281	7,510,663	1,176,618
Expenditure¹	4,379,204	3,403,619	1,553,846	Insurance trust funds	3,787,127	3,537,888	249,239
By character and object:				By purpose:			
Intergovernmental expenditure ¹	852	575,892	3,221	Unemployment compensation	273,161	273,161	—
Direct expenditure	4,378,352	2,827,727	1,550,625	Employee retirement	3,513,438	3,264,199	249,239
Current operation	3,214,439	1,935,447	1,278,992	Workers' compensation	528	528	—
Capital outlay	531,996	353,323	178,673	Miscellaneous	—	—	—
Construction	399,396	269,903	129,493	By type (Employee retirement funds):			
Other	132,600	83,420	49,180	Cash and deposits	283,220	253,871	29,349
Assistance and subsidies	64,111	64,111	—	Securities	3,230,218	3,010,328	219,890
Interest on debt	281,598	208,863	72,735	Federal	46,422	—	46,422
Insurance benefits and repayments	286,208	265,983	20,225	State and local government	—	—	—
Exhibit: Salaries and wages	1,448,543	786,149	662,394	Nongovernment	3,183,796	3,010,328	173,468
Direct expenditure by function	4,378,352	2,827,727	1,550,625	Other than insurance trust funds	4,900,154	3,972,775	927,379
Direct general expenditure	3,942,195	2,522,459	1,419,736	By purpose:			
Capital outlay	513,713	346,406	167,307	Offsets to debt	2,422,824	2,049,855	372,969
Other direct general expenditure	3,428,482	2,176,053	1,252,429	Bond funds	170,173	49,279	120,894
Education services:				Other	2,307,157	1,873,641	433,516
Education	1,476,201	614,020	862,181				
Higher education	498,589	—	498,589				
Elementary and secondary education	862,181	—	862,181				
Other education	115,431	115,431	(X)				
Libraries	25,401	1,114	24,287				
Social services and income maintenance:							
Public welfare	501,469	499,928	1,541				
Cash assistance payments	32,827	32,827	—				
Vendor payments	289,029	289,029	—				
Other public welfare	179,613	178,072	1,541				
Hospitals	60,422	60,422	—				
Health	161,904	152,891	9,013				
Social insurance administration	8,968	8,968	—				
Veterans' services	229	229	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
DISTRICT OF COLUMBIA				DISTRICT OF COLUMBIA—Con.			
Revenue ¹	6,388,858	—	6,388,858	Direct expenditure by function—Con.			
General revenue ¹	5,279,014	—	5,279,014	Direct general expenditure—Con.			
Intergovernmental revenue ¹	1,994,459		1,994,459	Transportation:			
From Federal government	1,994,459		1,994,459	Highways	117,916	—	117,916
From state government	(¹)	(X)	—	Air transportation (airports)	—	—	—
From local governments ¹	(X)		(X)	Parking facilities	2,176	—	2,176
General revenue from own sources	3,284,555	—	3,284,555	Water transport and terminals	—	—	—
Taxes	2,637,408	—	2,637,408	Transit subsidies	—	—	—
Property	699,524	—	699,524	Public safety:			
Sales and gross receipts	866,701	—	866,701	Police protection	279,805	—	279,805
General	482,354	—	482,354	Fire protection	98,671	—	98,671
Selective	384,347	—	384,347	Correction	300,157	—	300,157
Motor fuel	32,267	—	32,267	Protective inspection and regulation	20,622	—	20,622
Alcoholic beverage	5,460	—	5,460	Environment and housing:			
Tobacco products	18,946	—	18,946	Natural resources	—	—	—
Public utilities	187,365	—	187,365	Parks and recreation	72,113	—	72,113
Other	140,309	—	140,309	Housing and community development	116,068	—	116,068
Individual income	753,475	—	753,475	Sewerage	141,448	—	141,448
Motor vehicle license	19,027	—	19,027	Solid waste management	31,902	—	31,902
Other taxes	121,137	—	121,137	Governmental administration:			
Charges and miscellaneous general revenue	647,147	—	647,147	Financial administration	91,974	—	91,974
Current charges	267,602	—	267,602	Judicial and legal	153,988	—	153,988
Education	15,142	—	15,142	General public buildings	29,967	—	29,967
Institutions of higher education	14,299	—	14,299	Other government administration	28,826	—	28,826
School lunch sales (gross)	571	—	571	Interest on general debt	303,212	—	303,212
Hospitals	72,413	—	72,413	General expenditure, n.e.c.:			
Highways	—	—	—	Miscellaneous commercial activities	754	—	754
Airports	—	—	—	Other and unallocable	209,817	—	209,817
Parking facilities	6,630	—	6,630	Utilities	1,128,668	—	1,128,668
Water transport and terminals	—	—	—	Capital outlay	354,110	—	354,110
Natural resources	—	—	—	Water supply	117,513	—	117,513
Parks and recreation	26,104	—	26,104	Electric power	—	—	—
Housing and community development	—	—	—	Gas supply	—	—	—
Sewerage	77,859	—	77,859	Transit	1,011,155	—	1,011,155
Solid waste management	449	—	449	Liquor store expenditure	—	—	—
Other charges	69,005	—	69,005	Insurance trust	534,917	—	534,917
Miscellaneous general revenue	379,545	—	379,545	Unemployment compensation	116,705	—	116,705
Interest earnings	92,990	—	92,990	Employee retirement	418,212	—	418,212
Special assessments	39	—	39	Other insurance trust	—	—	—
Sale of property	54,598	—	54,598	Debt outstanding	4,274,596	—	4,274,596
Other general revenue	231,918	—	231,918	Long-term	4,274,596	—	4,274,596
Other than general revenue	1,109,844	—	1,109,844	Full faith and credit	3,257,905	—	3,257,905
Utility revenue	380,435	—	380,435	Nonguaranteed	1,016,691	—	1,016,691
Water supply	53,417	—	53,417	Short-term	—	—	—
Electric power	—	—	—	Long-term debt by purpose:			
Gas supply	—	—	—	Education	—	—	—
Transit	327,018	—	327,018	Utilities	304,771	—	304,771
Liquor store revenue	—	—	—	Other	3,969,825	—	3,969,825
Insurance trust revenue	729,409	—	729,409	Long-term debt issued	201,484	—	201,484
Unemployment compensation	147,110	—	147,110	Long-term debt retired	274,200	—	274,200
Employee retirement	582,299	—	582,299	Exhibit: Change in total debt during year	-72,716	—	-72,716
Other insurance trust revenue	—	—	—	Cash and security holdings	6,614,451	—	6,614,451
Expenditure¹	5,999,351	—	5,999,351	Insurance trust funds	5,004,413	—	5,004,413
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	—	—	Unemployment compensation	128,072	—	128,072
Direct expenditure	5,999,351	—	5,999,351	Employee retirement	4,876,341	—	4,876,341
Current operation	4,359,552	—	4,359,552	Workers' compensation	—	—	—
Capital outlay	663,210	—	663,210	Miscellaneous	—	—	—
Construction	514,027	—	514,027	By type (Employee retirement funds):			
Other	149,183	—	149,183	Cash and deposits	—	—	—
Assistance and subsidies	115,524	—	115,524	Securities	4,876,341	—	4,876,341
Interest on debt	326,148	—	326,148	Federal	—	—	—
Insurance benefits and repayments	534,917	—	534,917	State and local government	—	—	—
Exhibit: Salaries and wages	1,843,579	—	1,843,579	Nongovernment	4,876,341	—	4,876,341
Direct expenditure by function	5,999,351	—	5,999,351	Other than insurance trust funds	1,610,038	—	1,610,038
Direct general expenditure	4,335,766	—	4,335,766	By purpose:			
Capital outlay	309,100	—	309,100	Offsets to debt	664,455	—	664,455
Other direct general expenditure	4,026,666	—	4,026,666	Bond funds	75,006	—	75,006
Education services:				Other	870,577	—	870,577
Education	673,089	—	673,089				
Higher education	75,089	—	75,089				
Elementary and secondary education	598,000	—	598,000				
Other education	—	(X)	—				
Libraries	21,705	—	21,705				
Social services and income maintenance:							
Public welfare	1,186,639	—	1,186,639				
Cash assistance payments	115,524	—	115,524				
Vendor payments	854,422	—	854,422				
Other public welfare	216,693	—	216,693				
Hospitals	297,366	—	297,366				
Health	144,230	—	144,230				
Social insurance administration	13,321	—	13,321				
Veterans' services	—	—	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
FLORIDA				FLORIDA—Con.			
Revenue¹	76,174,148	41,337,536	46,461,900	Direct expenditure by function—Con.			
General revenue¹	63,757,508	34,186,294	41,196,502	Direct general expenditure—Con.			
Intergovernmental revenue ¹	9,248,463	8,297,195	12,576,556	Transportation:			
From Federal government	9,248,463	7,947,478	1,300,985	Highways	4,588,104	2,938,428	1,649,676
From state government	(¹)	(X)	11,275,571	Air transportation (airports)	1,003,162	—	1,003,162
From local governments ¹	(X)	349,717	(X)	Parking facilities	62,952	—	62,952
General revenue from own sources	54,509,045	25,889,099	28,619,946	Water transport and terminals	257,935	14,368	243,567
Taxes	35,633,024	20,985,579	14,647,445	Transit subsidies	45	—	45
Property	12,330,138	787,614	11,542,524	Public safety:			
Sales and gross receipts	18,598,006	15,986,690	2,611,316	Police protection	3,230,857	317,387	2,913,470
General	12,513,191	12,068,290	444,901	Fire protection	1,248,910	—	1,248,910
Selective	6,084,815	3,918,400	2,166,415	Correction	1,526,928	621,514	905,414
Motor fuel	1,965,602	1,480,898	484,704	Protective inspection and regulation	511,542	254,167	257,375
Alcoholic beverage	553,520	553,520	—	Environment and housing:			
Tobacco products	442,224	442,224	—	Natural resources	1,868,349	1,083,579	784,770
Public utilities	1,896,340	575,701	1,320,639	Parks and recreation	1,427,889	110,637	1,317,252
Other	1,227,129	866,057	361,072	Housing and community development	878,062	140,554	737,508
Individual income	—	—	—	Sewerage	1,140,175	1	1,140,174
Motor vehicle license	840,795	809,031	31,764	Solid waste management	1,471,584	9,643	1,461,941
Other taxes	2,555,510	2,093,669	461,841	Governmental administration:			
Charges and miscellaneous general revenue	18,876,021	4,903,520	13,972,501	Financial administration	1,565,101	660,260	904,841
Current charges	11,436,762	1,884,316	9,552,446	Judicial and legal	1,268,881	521,987	746,894
Education	1,880,213	844,287	1,035,926	General public buildings	160,669	90,345	70,324
Institutions of higher education	1,239,764	841,649	398,115	Other government administration	733,706	261,201	472,505
School lunch sales (gross)	216,861	—	216,861	Interest on general debt	3,675,409	904,603	2,770,806
Hospitals	2,800,185	129,274	2,670,911	General expenditure, n.e.c.:			
Highways	473,347	430,475	42,872	Miscellaneous commercial activities	—	—	—
Airports	972,453	—	972,453	Other and unallocable	2,686,200	493,935	2,192,265
Parking facilities	72,173	—	72,173	Utilities	4,788,113	80,330	4,707,783
Water transport and terminals	189,699	—	189,699	Capital outlay	530,680	55,428	475,252
Natural resources	254,072	17,390	236,682	Water supply	2,034,549	—	2,034,549
Parks and recreation	301,551	21,148	280,403	Electric power	1,973,626	—	1,973,626
Housing and community development	111,298	8,626	102,672	Gas supply	139,614	—	139,614
Sewerage	1,228,969	—	1,228,969	Transit	640,324	80,330	559,994
Solid waste management	1,414,008	31,173	1,382,835	Liquor store expenditure	—	—	—
Other charges	1,738,794	401,943	1,336,851	Insurance trust	3,102,713	2,725,951	376,762
Miscellaneous general revenue	7,439,259	3,019,204	4,420,055	Unemployment compensation	961,456	961,456	—
Interest earnings	3,362,485	851,819	2,510,666	Employee retirement	1,953,031	1,576,269	376,762
Special assessments	754,456	650	753,806	Other insurance trust	188,226	188,226	—
Sale of property	19,074	18,653	421	Debt outstanding	70,448,642	16,021,603	54,427,039
Other general revenue	3,303,244	2,148,082	1,155,162	Long-term	70,443,639	16,021,165	54,422,474
Other than general revenue	12,416,640	7,151,242	5,265,398	Full faith and credit	11,334,984	746,225	10,588,759
Utility revenue	4,280,498	5,230	4,275,268	Nonguaranteed	59,108,655	15,274,940	43,833,715
Water supply	1,740,783	—	1,740,783	Short-term	5,003	438	4,565
Electric power	2,257,620	—	2,257,620	Long-term debt by purpose:			
Gas supply	152,157	—	152,157	Education	14,448,349	7,944,762	6,503,587
Transit	129,938	5,230	124,708	Utilities	12,604,714	—	12,604,714
Liquor store revenue	—	—	—	Other	43,390,576	8,076,403	35,314,173
Insurance trust revenue	8,136,142	7,146,012	990,130	Long-term debt issued	7,741,091	1,407,895	6,333,196
Unemployment compensation	1,026,671	1,026,671	—	Long-term debt retired	5,123,997	900,911	4,223,086
Employee retirement	7,106,199	6,116,069	990,130	Exhibit: Change in total debt during year	2,619,949	506,721	2,113,228
Other insurance trust revenue	3,272	3,272	—	Cash and security holdings	111,535,075	65,430,968	46,104,107
Expenditure¹	71,314,473	37,463,858	45,883,018	Insurance trust funds	58,211,490	50,483,750	7,727,740
By character and object:				By purpose:			
Intergovernmental expenditure ¹	496	11,899,912	132,987	Unemployment compensation	2,110,820	2,110,820	—
Direct expenditure	71,313,977	25,563,946	45,750,031	Employee retirement	56,046,238	48,318,498	7,727,740
Current operation	53,342,278	17,817,600	35,524,678	Workers' compensation	54,432	54,432	—
Capital outlay	9,502,080	3,135,668	6,366,412	Miscellaneous	—	—	—
Construction	6,637,654	2,212,176	4,425,478	By type (Employee retirement funds):			
Other	2,864,426	923,492	1,940,934	Cash and deposits	4,529,635	3,891,374	638,261
Assistance and subsidies	980,124	980,124	—	Securities	51,516,603	44,427,124	7,089,479
Interest on debt	4,386,782	904,603	3,482,179	Federal	7,535,617	5,714,731	1,820,886
Insurance benefits and repayments	3,102,713	2,725,951	376,762	State and local government	—	—	—
Exhibit: Salaries and wages	23,808,290	7,393,143	16,415,147	Nongovernment	43,980,986	38,712,393	5,268,593
Direct expenditure by function	71,313,977	25,563,946	45,750,031	Other than insurance trust funds	53,323,585	14,947,218	38,376,367
Direct general expenditure	63,423,151	22,757,665	40,665,486	By purpose:			
Capital outlay	8,971,400	3,080,240	5,891,160	Offsets to debt	22,450,823	4,932,597	17,518,226
Other direct general expenditure	54,451,751	19,677,425	34,774,326	Bond funds	5,883,063	402,795	5,480,268
Education services:				Other	24,989,699	9,611,826	15,377,873
Education	18,735,050	3,175,108	15,559,942				
Higher education	3,797,248	2,484,960	1,312,288				
Elementary and secondary education	14,247,654	—	14,247,654				
Other education	690,148	690,148	(X)				
Libraries	290,734	3,981	286,753				
Social services and income maintenance:							
Public welfare	7,936,215	7,609,754	326,461				
Cash assistance payments	588,189	588,189	—				
Vendor payments	5,841,419	5,835,305	6,114				
Other public welfare	1,506,607	1,186,260	320,347				
Hospitals	3,716,330	551,007	3,165,323				
Health	2,164,388	1,721,232	443,156				
Social insurance administration	37,727	37,727	—				
Veterans' services	9,424	9,424	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
GEORGIA				GEORGIA—Con.			
Revenue¹	40,024,721	24,028,450	22,073,881	Direct expenditure by function—Con.			
General revenue¹	32,957,699	19,713,921	19,321,388	Direct general expenditure—Con.			
Intergovernmental revenue ¹	6,564,766	6,007,066	6,635,310	Transportation:			
From Federal government	6,564,766	5,948,627	616,139	Highways	1,903,208	1,071,659	831,549
From state government	(¹)	(X)	6,019,171	Air transportation (airports)	219,700	5,179	214,521
From local governments ¹	(X)	58,439	(X)	Parking facilities	4,370	—	4,370
General revenue from own sources	26,392,933	13,706,855	12,686,078	Water transport and terminals	100,996	100,996	—
Taxes	18,170,517	10,897,538	7,272,979	Transit subsidies	—	—	—
Property	4,946,474	38,155	4,908,319	Public safety:			
Sales and gross receipts	7,019,323	4,905,464	2,113,859	Police protection	1,050,368	169,029	881,339
General	5,476,679	3,915,761	1,560,918	Fire protection	430,590	—	430,590
Selective	1,542,644	989,703	552,941	Correction	1,199,638	857,325	342,313
Motor fuel	553,026	—	—	Protective inspection and regulation	125,410	66,117	59,293
Alcoholic beverage	224,320	125,019	99,301	Environment and housing:			
Tobacco products	89,930	—	—	Natural resources	392,939	372,278	20,661
Public utilities	146,477	—	146,477	Parks and recreation	461,798	164,013	297,785
Other	528,891	221,728	307,163	Housing and community development	530,433	71,439	458,994
Individual income	4,741,200	4,741,200	—	Sewerage	602,447	—	602,447
Motor vehicle license	202,327	202,056	271	Solid waste management	416,268	22,155	394,113
Other taxes	534,872	284,342	250,530	Governmental administration:			
Charges and miscellaneous general revenue	8,222,416	2,809,317	5,413,099	Financial administration	480,482	281,834	198,648
Current charges	5,396,409	1,500,812	3,895,597	Judicial and legal	387,526	75,582	311,944
Education	1,020,312	849,812	170,500	General public buildings	207,734	58,585	149,149
Institutions of higher education	801,000	801,000	—	Other government administration	548,571	63,872	484,699
School lunch sales (gross)	139,968	—	139,968	Interest on general debt	1,103,597	385,469	718,128
Hospitals	2,464,868	225,529	2,239,339	General expenditure, n.e.c.:			
Highways	36,841	36,841	—	Miscellaneous commercial activities	—	—	—
Airports	220,960	642	220,318	Other and unallocable	1,477,699	703,474	774,225
Parking facilities	6,061	—	6,061	Utilities	2,973,641	—	2,973,641
Water transport and terminals	86,305	86,305	—	Capital outlay	594,689	—	594,689
Natural resources	40,707	40,209	498	Water supply	1,133,619	—	1,133,619
Parks and recreation	219,731	156,493	63,238	Electric power	1,108,658	—	1,108,658
Housing and community development	94,975	1,103	93,872	Gas supply	303,525	—	303,525
Sewerage	486,123	—	486,123	Transit	427,839	—	427,839
Solid waste management	308,757	2,085	306,672	Liquor store expenditure	—	—	—
Other charges	410,769	101,793	308,976	Insurance trust	1,708,649	1,527,409	181,240
Miscellaneous general revenue	2,826,007	1,308,505	1,517,502	Unemployment compensation	402,427	402,427	—
Interest earnings	1,243,832	360,741	883,091	Employee retirement	1,306,222	1,124,982	181,240
Special assessments	17,477	—	17,477	Other insurance trust	—	—	—
Sale of property	12,014	—	12,014	Debt outstanding	25,883,516	6,185,586	19,697,930
Other general revenue	1,383,382	778,462	604,920	Long-term	25,726,792	6,185,586	19,541,206
Other than general revenue	1,552,684	947,764	604,920	Full faith and credit	8,995,908	4,725,235	4,270,673
Utility revenue	2,404,640	—	2,404,640	Nonguaranteed	16,730,884	1,460,351	15,270,533
Water supply	805,839	—	805,839	Short-term	156,724	—	156,724
Electric power	1,126,545	—	1,126,545	Long-term debt by purpose:			
Gas supply	368,883	—	368,883	Education	3,089,495	2,520	3,086,975
Transit	103,373	—	103,373	Utilities	8,211,865	—	8,211,865
Liquor store revenue	—	—	—	Other	14,425,432	6,183,066	8,242,366
Insurance trust revenue	4,662,382	4,314,529	347,853	Long-term debt issued	2,989,523	497,491	2,492,032
Unemployment compensation	636,518	636,518	—	Long-term debt retired	2,170,877	511,818	1,659,059
Employee retirement	4,025,864	3,678,011	347,853	Exhibit: Change in total debt during year	834,145	-14,327	848,472
Other insurance trust revenue	—	—	—	Cash and security holdings	54,306,612	36,321,009	17,985,603
Expenditure¹	37,342,803	21,975,372	21,547,773	Insurance trust funds	32,852,516	29,752,426	3,100,090
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	6,141,128	39,214	Unemployment compensation	1,717,200	1,717,200	—
Direct expenditure	37,342,803	15,834,244	21,508,559	Employee retirement	31,135,316	28,035,226	3,100,090
Current operation	28,044,531	11,348,238	16,696,293	Workers' compensation	—	—	—
Capital outlay	5,244,252	1,811,415	3,432,837	Miscellaneous	—	—	—
Construction	3,822,348	1,489,320	2,333,028	By type (Employee retirement funds):			
Other	1,421,904	322,095	1,099,809	Cash and deposits	663,663	525,995	137,668
Assistance and subsidies	761,713	761,713	—	Securities	30,471,653	27,509,231	2,962,422
Interest on debt	1,583,658	385,469	1,198,189	Federal	14,726,286	13,418,723	1,307,563
Insurance benefits and repayments	1,708,649	1,527,409	181,240	State and local government	—	—	—
Exhibit: Salaries and wages	11,921,303	3,248,447	8,672,856	Nongovernment	15,745,367	14,090,508	1,654,859
Direct expenditure by function	37,342,803	15,834,244	21,508,559	Other than insurance trust funds	21,454,096	6,568,583	14,885,513
Direct general expenditure	32,660,513	14,306,835	18,353,678	By purpose:			
Capital outlay	4,649,563	1,811,415	2,838,148	Offsets to debt	6,998,064	1,604,706	5,393,358
Other direct general expenditure	28,010,950	12,495,420	15,515,530	Bond funds	3,862,412	1,661,617	2,200,795
Education services:				Other	10,593,620	3,302,260	7,291,360
Education	11,625,235	3,464,996	8,160,239				
Higher education	2,539,760	—	2,539,760				
Elementary and secondary education	8,160,239	—	8,160,239				
Other education	925,236	925,236	(X)				
Libraries	90,733	12,927	77,806				
Social services and income maintenance:							
Public welfare	5,423,487	5,334,599	88,888				
Cash assistance payments	383,860	383,860	—				
Vendor payments	4,169,082	4,169,082	—				
Other public welfare	870,545	781,657	88,888				
Hospitals	2,796,813	620,297	2,176,516				
Health	966,226	290,765	675,461				
Social insurance administration	107,909	107,909	—				
Veterans' services	6,336	6,336	—				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
HAWAII				HAWAII—Con.			
Revenue ¹	8,144,623	6,700,545	1,620,451	Direct expenditure by function—Con.			
General revenue ¹	6,799,779	5,526,957	1,449,195	Direct general expenditure—Con.			
Intergovernmental revenue ¹	1,423,902	1,302,690	297,585	Transportation:			
From Federal government	1,423,902	1,300,079	123,823	Highways	395,565	321,658	73,907
From state government	(¹)	(^X)	173,762	Air transportation (airports)	182,893	182,893	—
From local governments ¹	(^X)	2,611	(^X)	Parking facilities	275	—	275
General revenue from own sources	5,375,877	4,224,267	1,151,610	Water transport and terminals	33,558	33,558	—
Taxes	3,848,690	3,087,946	760,744	Transit subsidies	—	—	—
Property	607,265	—	607,265	Public safety:			
Sales and gross receipts	2,017,004	1,925,971	91,033	Police protection	192,287	2,632	189,655
General	1,457,274	1,457,274	—	Fire protection	88,386	—	88,386
Selective	559,730	468,697	91,033	Correction	127,535	127,535	—
Motor fuel	136,773	75,143	61,630	Protective inspection and regulation	34,128	22,745	11,383
Alcoholic beverage	38,347	38,347	—	Environment and housing:			
Tobacco products	36,427	36,427	—	Natural resources	78,953	71,097	7,856
Public utilities	143,767	114,364	29,403	Parks and recreation	255,052	144,309	110,743
Other	204,416	204,416	—	Housing and community development	243,972	138,861	105,111
Individual income	976,579	976,579	—	Sewerage	146,213	2,899	143,314
Motor vehicle license	103,097	61,447	41,650	Solid waste management	109,246	—	109,246
Other taxes	77,175	56,379	20,796	Governmental administration:			
Charges and miscellaneous general revenue	1,527,187	1,136,321	390,866	Financial administration	110,736	51,472	59,264
Current charges	1,026,606	776,421	250,185	Judicial and legal	148,956	118,193	30,763
Education	184,923	184,923	—	General public buildings	66,168	39,967	26,201
Institutions of higher education	152,390	152,390	—	Other government administration	83,878	38,159	45,719
School lunch sales (gross)	15,520	15,520	—	Interest on general debt	469,916	328,297	141,619
Hospitals	124,405	124,405	—	General expenditure, n.e.c.:			
Highways	926	—	926	Miscellaneous commercial activities	—	—	—
Airports	275,735	275,735	—	Other and unallocable	827,383	565,100	262,283
Parking facilities	6,554	—	6,554	Utilities	256,864	235	256,629
Water transport and terminals	62,379	62,379	—	Capital outlay	39,333	235	39,098
Natural resources	9,232	9,218	14	Water supply	127,426	235	127,191
Parks and recreation	27,249	6,907	20,342	Electric power	—	—	—
Housing and community development	48,242	39,399	8,843	Gas supply	—	—	—
Sewerage	133,765	—	133,765	Transit	129,438	—	129,438
Solid waste management	77,559	2,818	74,741	Liquor store expenditure	—	—	—
Other charges	75,637	70,637	5,000	Insurance trust	672,194	672,194	—
Miscellaneous general revenue	500,581	359,900	140,681	Unemployment compensation	235,497	235,497	—
Interest earnings	277,672	194,459	83,213	Employee retirement	436,697	436,697	—
Special assessments	17,473	2,443	15,030	Other insurance trust	—	—	—
Sale of property	26,014	13,664	12,350	Debt outstanding	7,379,221	5,252,711	2,126,510
Other general revenue	179,422	149,334	30,088	Long-term	7,289,588	5,246,578	2,043,010
Other than general revenue	1,344,844	1,173,588	171,256	Full faith and credit	5,050,109	3,102,288	1,947,821
Utility revenue	171,256	—	171,256	Nonguaranteed	2,239,479	2,144,290	95,189
Water supply	139,424	—	139,424	Short-term	89,633	6,133	83,500
Electric power	—	—	—	Long-term debt by purpose:			
Gas supply	—	—	—	Education	39,526	39,526	—
Transit	31,832	—	31,832	Utilities	105,065	—	105,065
Liquor store revenue	—	—	—	Other	7,144,997	5,207,052	1,937,945
Insurance trust revenue	1,173,588	1,173,588	—	Long-term debt issued	903,461	788,045	115,416
Unemployment compensation	244,521	244,521	—	Long-term debt retired	710,929	618,556	92,373
Employee retirement	929,067	929,067	—	Exhibit: Change in total debt during year	178,772	135,729	43,043
Other insurance trust revenue	—	—	—	Cash and security holdings	12,133,720	10,842,971	1,290,749
Expenditure¹	7,646,954	6,093,375	1,697,123	Insurance trust funds	7,134,815	7,134,815	—
By character and object:				By purpose:			
Intergovernmental expenditure ¹	12,511	156,055	—	Unemployment compensation	207,639	207,639	—
Direct expenditure	7,634,443	5,937,320	1,697,123	Employee retirement	6,927,176	6,927,176	—
Current operation	5,188,101	3,902,225	1,285,876	Workers' compensation	—	—	—
Capital outlay	1,095,848	833,357	262,491	Miscellaneous	—	—	—
Construction	889,813	683,468	206,345	By type (Employee retirement funds):			
Other	206,035	149,889	56,146	Cash and deposits	538,769	538,769	—
Assistance and subsidies	201,247	201,247	—	Securities	6,388,407	6,388,407	—
Interest on debt	477,053	328,297	148,756	Federal	859,003	859,003	—
Insurance benefits and repayments	672,194	672,194	—	State and local government	—	—	—
Exhibit: Salaries and wages	2,226,870	1,678,578	548,292	Nongovernment	5,529,404	5,529,404	—
Direct expenditure by function	7,634,443	5,937,320	1,697,123	Other than insurance trust funds	4,998,905	3,708,156	1,290,749
Direct general expenditure	6,705,385	5,264,891	1,440,494	By purpose:			
Capital outlay	1,056,515	833,122	223,393	Offsets to debt	984,204	953,398	30,806
Other direct general expenditure	5,648,870	4,431,769	1,217,101	Bond funds	619,755	403,654	216,101
Education services:				Other	3,394,946	2,351,104	1,043,842
Education	1,557,280	1,557,019	261				
Higher education	589,625	—	589,625				
Elementary and secondary education	946,995	946,734	261				
Other education	20,660	(^X)	(^X)				
Libraries	20,987	20,654	333				
Social services and income maintenance:							
Public welfare	983,302	970,825	12,477				
Cash assistance payments	196,370	196,370	—				
Vendor payments	671,347	671,347	—				
Other public welfare	115,585	103,108	12,477				
Hospitals	237,641	237,641	—				
Health	273,215	251,517	21,698				
Social insurance administration	35,323	35,323	—				
Veterans' services	2,537	2,537	(^X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
IDAHO				IDAHO—Con.			
Revenue¹	5,965,502	4,289,183	2,761,767	Direct expenditure by function—Con.			
General revenue¹	4,947,396	3,401,851	2,630,993	Direct general expenditure—Con.			
Intergovernmental revenue ¹	907,129	849,475	1,143,102	Transportation:			
From Federal government	907,129	839,338	67,791	Highways	492,601	297,530	195,071
From state government	(¹)	(X)	1,075,311	Air transportation (airports)	28,612	1,890	26,722
From local governments ¹	(X)	10,137	(X)	Parking facilities	2,033	—	2,033
General revenue from own sources	4,040,267	2,552,376	1,487,891	Water transport and terminals	657	—	657
Taxes	2,719,000	1,960,515	758,485	Transit subsidies	—	—	—
Property	711,346	—	711,346	Public safety:			
Sales and gross receipts	935,980	923,985	11,995	Police protection	167,159	30,724	136,435
General	622,250	622,192	58	Fire protection	65,880	—	65,880
Selective	313,730	301,793	11,937	Correction	132,669	102,262	30,407
Motor fuel	211,528	211,528	—	Protective inspection and regulation	34,683	27,201	7,482
Alcoholic beverage	5,372	5,372	—	Environment and housing:			
Tobacco products	30,729	30,729	—	Natural resources	146,034	115,729	30,305
Public utilities	11,651	2,974	8,677	Parks and recreation	62,020	17,476	44,544
Other	54,450	51,190	3,260	Housing and community development	23,293	3,951	19,342
Individual income	711,662	711,657	5	Sewerage	121,432	22,315	99,117
Motor vehicle license	81,752	77,588	4,164	Solid waste management	70,451	380	70,071
Other taxes	136,962	105,987	30,975	Governmental administration:			
Charges and miscellaneous general revenue	1,321,267	591,861	729,406	Financial administration	99,809	44,066	55,743
Current charges	861,876	291,299	570,577	Judicial and legal	88,653	44,031	44,622
Education	216,068	174,799	41,269	General public buildings	30,025	17,321	12,704
Institutions of higher education	193,214	173,458	19,756	Other government administration	50,369	13,201	37,168
School lunch sales (gross)	19,007	—	19,007	Interest on general debt	155,171	102,251	52,920
Hospitals	248,809	6,293	242,516	General expenditure, n.e.c.:			
Highways	11,118	8,680	2,438	Miscellaneous commercial activities	4,255	4,255	—
Airports	14,980	30	14,950	Other and unallocable	179,565	71,663	107,902
Parking facilities	1,860	—	1,860	Utilities	126,050	—	126,050
Water transport and terminals	550	—	550	Capital outlay	16,514	—	16,514
Natural resources	76,134	63,310	12,824	Water supply	66,853	—	66,853
Parks and recreation	17,034	569	16,465	Electric power	53,562	—	53,562
Housing and community development	5,843	2,144	3,699	Gas supply	—	—	—
Sewerage	76,258	—	76,258	Transit	5,635	—	5,635
Solid waste management	70,171	—	70,171	Liquor store expenditure	38,612	38,612	—
Other charges	123,051	35,474	87,577	Insurance trust	386,191	385,035	1,156
Miscellaneous general revenue	459,391	300,562	158,829	Unemployment compensation	122,683	—	—
Interest earnings	264,880	192,599	72,281	Employee retirement	190,110	188,954	1,156
Special assessments	8,986	—	8,986	Other insurance trust	73,398	73,398	—
Sale of property	1,911	642	1,269	Debt outstanding	2,639,203	1,598,125	1,041,078
Other general revenue	183,614	107,321	76,293	Long-term	2,627,889	1,598,025	1,029,864
Other than general revenue	1,018,106	887,332	130,774	Full faith and credit	674,071	—	674,071
Utility revenue	130,091	—	130,091	Nonguaranteed	1,953,818	1,598,025	355,793
Water supply	71,136	—	71,136	Short-term	11,314	100	11,214
Electric power	57,972	—	57,972	Long-term debt by purpose:			
Gas supply	—	—	—	Education	638,056	135,061	502,995
Transit	983	—	983	Utilities	134,237	—	134,237
Liquor store revenue	48,112	48,112	—	Other	1,855,596	1,462,964	392,632
Insurance trust revenue	839,903	839,220	683	Long-term debt issued	460,318	304,232	156,086
Unemployment compensation	169,290	169,290	—	Long-term debt retired	261,577	159,667	101,910
Employee retirement	516,136	515,453	683	Exhibit: Change in total debt during year	166,869	144,570	22,299
Other insurance trust revenue	154,477	154,477	—	Cash and security holdings	8,364,585	7,294,362	1,070,223
Expenditure¹	5,423,612	3,674,210	2,821,824	Insurance trust funds	4,513,624	4,502,358	11,266
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	1,067,190	5,232	Unemployment compensation	255,741	255,741	—
Direct expenditure	5,423,612	2,607,020	2,816,592	Employee retirement	3,863,183	3,851,917	11,266
Current operation	4,083,491	1,746,045	2,337,446	Workers' compensation	394,700	394,700	—
Capital outlay	714,619	296,889	417,730	Miscellaneous	—	—	(X)
Construction	503,334	220,963	282,371	By type (Employee retirement funds):			
Other	211,285	75,926	135,359	Cash and deposits	197,967	192,234	5,733
Assistance and subsidies	76,836	76,800	36	Securities	3,665,216	3,659,683	5,533
Interest on debt	162,475	102,251	60,224	Federal	589,124	585,951	3,173
Insurance benefits and repayments	386,191	385,035	1,156	State and local government	—	—	—
Exhibit: Salaries and wages	1,787,454	580,651	1,206,803	Nongovernment	3,076,092	3,073,732	2,360
Direct expenditure by function	5,423,612	2,607,020	2,816,592	Other than insurance trust funds	3,850,961	2,792,004	1,058,957
Direct general expenditure	4,872,759	2,183,373	2,689,386	By purpose:			
Capital outlay	698,105	296,889	401,216	Offsets to debt	1,552,340	1,412,036	140,304
Other direct general expenditure	4,174,654	1,886,484	2,288,170	Bond funds	165,059	22,826	142,233
Education services:				Other	2,133,562	1,357,142	776,420
Education	1,846,215	521,112	1,325,103				
Higher education	514,735	453,453	61,282				
Elementary and secondary education	1,263,821	—	1,263,821				
Other education	67,659	67,659	(X)				
Libraries	26,094	2,424	23,670				
Social services and income maintenance:							
Public welfare	633,238	599,005	34,233				
Cash assistance payments	58,956	58,920	36				
Vendor payments	414,812	401,541	13,271				
Other public welfare	159,470	138,544	20,926				
Hospitals	262,606	37,764	224,842				
Health	124,650	82,237	42,413				
Social insurance administration	24,585	24,585	—				
Veterans' services	—	—	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
ILLINOIS				ILLINOIS—Con.			
Revenue¹	66,654,128	39,012,673	37,782,363	Direct expenditure by function—Con.			
General revenue¹	55,069,556	32,042,774	33,167,690	Direct general expenditure—Con.			
Intergovernmental revenue ¹	9,674,700	8,713,602	11,102,006	Transportation:			
From Federal government	9,674,700	7,912,414	1,762,286	Highways	3,791,146	2,085,583	1,705,563
From state government	(¹)	(X)	9,339,720	Air transportation (airports)	538,266	6,176	532,090
From local governments ¹	(X)	801,188	(X)	Parking facilities	31,651	—	31,651
General revenue from own sources	45,394,856	23,329,172	22,065,684	Water transport and terminals	8,634	—	8,634
Taxes	34,237,390	18,519,177	15,718,213	Transit subsidies	17,352	15,365	1,987
Property	12,915,218	204,263	12,710,955	Public safety:			
Sales and gross receipts	11,276,770	8,769,647	2,507,123	Police protection	2,404,047	280,479	2,123,568
General	6,500,972	5,295,943	1,205,029	Fire protection	933,142	—	933,142
Selective	4,775,798	3,473,704	1,302,094	Correction	1,310,529	909,214	401,315
Motor fuel	1,392,044	1,221,422	170,622	Protective inspection and regulation	252,071	174,909	77,162
Alcoholic beverage	102,344	56,650	45,694	Environment and housing:			
Tobacco products	486,062	428,480	57,582	Natural resources	316,093	251,404	64,689
Public utilities	1,535,889	888,593	647,296	Parks and recreation	1,520,540	97,756	1,422,784
Other	1,259,459	878,559	380,900	Housing and community development	1,332,554	41,504	1,291,050
Individual income	6,310,057	6,286,770	23,287	Sewerage	1,111,689	31,124	1,080,565
Motor vehicle license	883,725	769,224	114,501	Solid waste management	398,239	28,523	369,716
Other taxes	1,047,689	685,342	362,347	Governmental administration:			
Charges and miscellaneous general revenue	11,157,466	4,809,995	6,347,471	Financial administration	1,286,560	675,989	610,571
Current charges	5,958,758	1,987,483	3,971,275	Judicial and legal	800,524	227,131	573,393
Education	2,047,033	1,345,298	701,735	General public buildings	344,427	53,812	290,615
Institutions of higher education	1,740,927	1,344,554	396,373	Other government administration	517,762	87,156	430,606
School lunch sales (gross)	175,598	—	175,598	Interest on general debt	3,037,883	1,526,401	1,511,482
Hospitals	815,064	251,352	563,712	General expenditure, n.e.c.:			
Highways	364,890	315,947	48,943	Miscellaneous commercial activities	—	—	—
Airports	567,904	—	567,904	Other and unallocable	2,689,217	935,293	1,753,924
Parking facilities	46,895	—	46,895	Utilities	3,520,301	—	3,520,301
Water transport and terminals	10,176	—	10,176	Capital outlay	751,575	—	751,575
Natural resources	26,186	14,553	11,633	Water supply	1,432,275	—	1,432,275
Parks and recreation	435,598	5,463	430,135	Electric power	324,118	—	324,118
Housing and community development	165,345	13,201	152,144	Gas supply	31,864	—	31,864
Sewerage	601,207	—	601,207	Transit	1,732,044	—	1,732,044
Solid waste management	88,940	—	88,940	Liquor store expenditure	—	—	—
Other charges	789,520	41,669	747,851	Insurance trust	5,138,641	4,035,719	1,102,922
Miscellaneous general revenue	5,198,708	2,822,512	2,376,196	Unemployment compensation	1,610,734	1,610,734	—
Interest earnings	2,833,643	1,403,329	1,430,314	Employee retirement	3,519,964	2,417,042	1,102,922
Special assessments	61,179	—	61,179	Other insurance trust	7,943	7,943	—
Sale of property	29,661	190	29,471	Debt outstanding	52,159,328	23,800,807	28,358,521
Other general revenue	2,274,225	1,418,993	855,232	Long-term	51,935,979	23,796,802	28,139,177
Other than general revenue	11,584,572	6,969,899	4,614,673	Full faith and credit	23,719,191	6,912,695	16,806,496
Utility revenue	2,509,726	—	2,509,726	Nonguaranteed	28,216,788	16,884,107	11,332,681
Water supply	1,418,021	—	1,418,021	Short-term	223,349	4,005	219,344
Electric power	315,234	—	315,234	Long-term debt by purpose:			
Gas supply	32,589	—	32,589	Education	7,051,902	804,622	6,247,280
Transit	743,882	—	743,882	Utilities	2,636,691	—	2,636,691
Liquor store revenue	—	—	—	Other	42,247,386	22,992,180	19,255,206
Insurance trust revenue	9,074,846	6,969,899	2,104,947	Long-term debt issued	7,958,071	3,153,836	4,804,235
Unemployment compensation	1,695,225	1,695,225	—	Long-term debt retired	4,849,714	2,153,322	2,696,392
Employee retirement	7,370,827	5,265,880	2,104,947	Exhibit: Change in total debt during year	3,001,798	1,000,327	2,001,471
Other insurance trust revenue	8,794	8,794	—	Cash and security holdings	98,994,077	59,776,435	39,217,642
Expenditure¹	61,780,695	35,301,874	35,658,447	Insurance trust funds	54,060,921	37,621,757	16,439,164
By character and object:				By purpose:			
Intergovernmental expenditure ¹	2,153	9,148,129	33,650	Unemployment compensation	1,719,414	1,719,414	—
Direct expenditure	61,778,542	26,153,745	35,624,797	Employee retirement	52,341,088	35,901,924	16,439,164
Current operation	44,493,952	17,059,582	27,434,370	Workers' compensation	419	419	—
Capital outlay	7,515,930	2,088,073	5,427,857	Miscellaneous	—	—	(X)
Construction	5,694,300	1,684,748	4,009,552	By type (Employee retirement funds):			
Other	1,821,630	403,325	1,418,305	Cash and deposits	4,981,608	4,008,091	973,517
Assistance and subsidies	1,446,088	1,443,970	2,118	Securities	47,359,480	31,893,833	15,465,647
Interest on debt	3,183,931	1,526,401	1,657,530	Federal	9,522,809	3,518,690	6,004,119
Insurance benefits and repayments	5,138,641	4,035,719	1,102,922	State and local government	—	—	—
Exhibit: Salaries and wages	19,704,309	4,293,559	15,410,750	Nongovernment	37,836,671	28,375,143	9,461,528
Direct expenditure by function	61,778,542	26,153,745	35,624,797	Other than insurance trust funds	44,933,156	22,154,678	22,778,478
Direct general expenditure	53,119,600	22,118,026	31,001,574	By purpose:			
Capital outlay	6,764,355	2,088,073	4,676,282	Offsets to debt	21,384,682	15,940,464	5,444,218
Other direct general expenditure	46,355,245	20,029,953	26,325,292	Bond funds	3,888,987	412,084	3,476,903
Education services:				Other	19,659,487	5,802,130	13,857,357
Education	17,437,988	3,845,999	13,591,989				
Higher education	3,995,320	2,860,213	1,135,107				
Elementary and secondary education	12,457,238	356	12,456,882				
Other education	985,430	985,430	(X)				
Libraries	401,315	16,059	385,256				
Social services and income maintenance:							
Public welfare	8,553,340	8,159,105	394,235				
Cash assistance payments	923,979	921,861	2,118				
Vendor payments	5,125,952	5,111,064	14,888				
Other public welfare	2,503,409	2,126,180	377,229				
Hospitals	1,862,685	842,410	1,020,275				
Health	1,998,227	1,602,915	395,312				
Social insurance administration	215,284	215,284	—				
Veterans' services	8,435	8,435	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
INDIANA				INDIANA—Con.			
Revenue¹	28,240,641	17,634,877	15,548,558	Direct expenditure by function—Con.			
General revenue¹	25,440,389	16,089,567	14,293,616	Direct general expenditure—Con.			
Intergovernmental revenue ¹	3,975,251	3,859,176	5,058,869	Transportation:			
From Federal government	3,975,251	3,700,317	274,934	Highways	1,607,014	1,051,732	555,282
From state government	(¹)	(X)	4,783,935	Air transportation (airports)	119,128	—	119,128
From local governments ¹	(X)	158,859	(X)	Parking facilities	9,355	—	9,355
General revenue from own sources	21,465,138	12,230,391	9,234,747	Water transport and terminals	8,151	8,096	55
Taxes	14,724,298	9,100,842	5,623,456	Transit subsidies	5,401	4,740	661
Property	5,091,983	4,203	5,087,780	Public safety:			
Sales and gross receipts	4,185,486	4,131,854	53,632	Police protection	644,382	149,918	494,464
General	3,042,874	3,042,874	—	Fire protection	328,420	—	328,420
Selective	1,142,612	1,088,980	53,632	Correction	589,048	406,248	182,800
Motor fuel	617,109	617,109	—	Protective inspection and regulation	63,113	58,887	4,226
Alcoholic beverage	32,433	32,433	—	Environment and housing:			
Tobacco products	90,717	90,717	—	Natural resources	206,974	163,021	43,953
Public utilities	5,319	4,912	407	Parks and recreation	346,982	51,815	295,167
Other	397,034	343,809	53,225	Housing and community development	302,012	51,052	250,960
Individual income	4,171,672	3,750,826	420,846	Sewerage	476,105	742	475,363
Motor vehicle license	115,675	115,619	56	Solid waste management	174,872	18,517	156,355
Other taxes	254,606	193,464	61,142	Governmental administration:			
Charges and miscellaneous general revenue	6,740,840	3,129,549	3,611,291	Financial administration	405,819	202,326	203,493
Current charges	4,344,155	1,787,162	2,556,993	Judicial and legal	259,510	78,315	181,195
Education	1,772,271	1,527,629	244,642	General public buildings	107,095	51,806	55,289
Institutions of higher education	1,514,719	1,514,719	—	Other government administration	352,783	39,577	313,206
School lunch sales (gross)	147,747	—	147,747	Interest on general debt	838,356	289,528	548,828
Hospitals	1,437,187	7,907	1,429,280	General expenditure, n.e.c.:			
Highways	82,842	82,193	649	Miscellaneous commercial activities	140	—	140
Airports	102,205	68	102,137	Other and unallocable	984,005	283,175	700,830
Parking facilities	6,192	—	6,192	Utilities	1,202,011	—	1,202,011
Water transport and terminals	4,666	4,666	—	Capital outlay	101,074	—	101,074
Natural resources	34,614	33,232	1,382	Water supply	258,921	—	258,921
Parks and recreation	76,503	9,485	67,018	Electric power	506,564	—	506,564
Housing and community development	32,047	3,993	28,054	Gas supply	384,990	—	384,990
Sewerage	418,449	—	418,449	Transit	51,536	—	51,536
Solid waste management	81,552	3,930	77,622	Liquor store expenditure	—	—	—
Other charges	295,627	114,059	181,568	Insurance trust	1,062,981	970,217	92,764
Miscellaneous general revenue	2,396,685	1,342,387	1,054,298	Unemployment compensation	285,890	285,890	—
Interest earnings	1,081,154	684,284	396,870	Employee retirement	776,299	683,535	92,764
Special assessments	20,779	—	20,779	Other insurance trust	792	792	—
Sale of property	8,550	292	8,258	Debt outstanding	16,778,198	6,783,895	9,994,303
Other general revenue	1,286,202	657,811	628,391	Long-term	16,209,406	6,715,258	9,494,148
Other than general revenue	2,800,252	1,545,310	1,254,942	Full faith and credit	2,448,296	—	2,448,296
Utility revenue	1,194,880	—	1,194,880	Nonguaranteed	13,761,110	6,715,258	7,045,852
Water supply	240,418	—	240,418	Short-term	568,792	68,637	500,155
Electric power	532,948	—	532,948	Long-term debt by purpose:			
Gas supply	409,131	—	409,131	Education	4,674,423	1,906,172	2,768,251
Transit	12,383	—	12,383	Utilities	1,074,132	—	1,074,132
Liquor store revenue	—	—	—	Other	10,460,851	4,809,086	5,651,765
Insurance trust revenue	1,605,372	1,545,310	60,062	Long-term debt issued	2,299,514	1,552,325	747,189
Unemployment compensation	452,998	452,998	—	Long-term debt retired	1,616,671	934,993	681,678
Employee retirement	1,152,374	1,092,312	60,062	Exhibit: Change in total debt during year	517,867	635,603	-117,736
Other insurance trust revenue	—	—	—	Cash and security holdings	32,006,962	24,262,054	7,744,908
Expenditure¹	25,637,406	16,379,033	14,865,488	Insurance trust funds	12,427,134	12,287,522	139,612
By character and object:				By purpose:			
Intergovernmental expenditure ¹	20,652	5,569,653	58,114	Unemployment compensation	1,307,853	1,307,853	—
Direct expenditure	25,616,754	10,809,380	14,807,374	Employee retirement	11,118,254	10,978,642	139,612
Current operation	20,278,934	8,082,648	12,196,286	Workers' compensation	—	1,027	—
Capital outlay	3,096,906	3,096,906	1,251,781	Miscellaneous	—	—	(X)
Construction	2,171,631	1,052,205	1,119,426	By type (Employee retirement funds):			
Other	925,275	199,576	725,699	Cash and deposits	419,156	394,064	25,092
Assistance and subsidies	277,241	215,206	62,035	Securities	10,699,098	10,584,578	114,520
Interest on debt	900,692	289,528	611,164	Federal	7,042,719	6,963,106	79,613
Insurance benefits and repayments	1,062,981	970,217	92,764	State and local government	—	—	—
Exhibit: Salaries and wages	9,100,252	2,605,913	6,494,339	Nongovernment	3,656,379	3,621,472	34,907
Direct expenditure by function	25,616,754	10,809,380	14,807,374	Other than insurance trust funds	19,579,828	11,974,532	7,605,296
Direct general expenditure	23,351,762	9,839,163	13,512,599	By purpose:			
Capital outlay	2,995,832	1,251,781	1,744,051	Offsets to debt	6,444,720	4,341,103	2,103,617
Other direct general expenditure	20,355,930	8,587,382	11,768,548	Bond funds	1,517,352	351,719	1,165,633
Education services:				Other	11,617,756	7,281,710	4,336,046
Education	9,585,056	3,340,964	6,244,092				
Higher education	2,954,836	—	2,954,836				
Elementary and secondary education	6,244,092	—	6,244,092				
Other education	386,128	386,128	(X)				
Libraries	201,927	5,539	196,388				
Social services and income maintenance:							
Public welfare	3,401,600	2,925,744	475,856				
Cash assistance payments	71,966	9,931	62,035				
Vendor payments	2,479,359	2,474,011	5,348				
Other public welfare	850,275	441,802	408,473				
Hospitals	1,781,215	227,424	1,553,791				
Health	461,271	337,969	123,302				
Social insurance administration	91,436	91,436	—				
Veterans' services	592	592	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
IOWA				IOWA—Con.			
Revenue¹	14,643,600	9,509,064	7,785,806	Direct expenditure by function—Con.			
General revenue¹	13,000,455	8,360,300	7,291,425	Direct general expenditure—Con.			
Intergovernmental revenue ¹	2,192,500	2,007,968	2,835,802	Transportation:			
From Federal government	2,192,500	1,919,522	272,978	Highways	1,419,753	744,725	675,028
From state government	(¹)	(X)	2,562,824	Air transportation (airports)	61,363	—	61,363
From local governments ¹	(X)	88,446	(X)	Parking facilities	18,064	—	18,064
General revenue from own sources	10,807,955	6,352,332	4,455,623	Water transport and terminals	179	—	179
Taxes	7,195,350	4,686,244	2,509,106	Transit subsidies	20,687	18,214	2,473
Property	2,319,279	—	2,319,279	Public safety:			
Sales and gross receipts	2,354,251	2,228,431	125,820	Police protection	350,462	57,881	292,581
General	1,586,978	1,500,162	86,816	Fire protection	115,241	—	115,241
Selective	767,273	728,269	39,004	Correction	210,014	155,730	54,284
Motor fuel	385,652	385,652	—	Protective inspection and regulation	45,193	34,660	10,533
Alcoholic beverage	12,479	12,479	—	Environment and housing:			
Tobacco products	99,814	99,814	—	Natural resources	224,273	198,460	25,813
Public utilities	10,684	—	10,684	Parks and recreation	177,405	14,507	162,898
Other	258,644	230,324	28,320	Housing and community development	137,817	2,986	134,831
Individual income	1,745,507	1,719,566	25,941	Sewerage	280,395	—	280,395
Motor vehicle license	273,740	262,488	11,252	Solid waste management	122,611	3,575	119,036
Other taxes	281,532	254,718	26,814	Governmental administration:			
Charges and miscellaneous general revenue	3,612,605	1,666,088	1,946,517	Financial administration	224,682	123,545	101,137
Current charges	2,493,757	1,055,655	1,438,102	Judicial and legal	195,297	146,749	48,548
Education	942,868	588,818	354,050	General public buildings	58,118	4,977	53,141
Institutions of higher education	773,443	588,471	184,972	Other government administration	104,751	32,217	72,534
School lunch sales (gross)	71,284	—	71,284	Interest on general debt	323,040	114,458	208,582
Hospitals	989,292	409,477	579,815	General expenditure, n.e.c.:			
Highways	5,673	2,801	2,872	Miscellaneous commercial activities	—	—	—
Airports	29,291	—	29,291	Other and unallocable	420,705	168,798	251,907
Parking facilities	15,142	—	15,142	Utilities	544,635	—	544,635
Water transport and terminals	218	—	218	Capital outlay	100,762	—	100,762
Natural resources	12,936	12,086	850	Water supply	233,522	—	233,522
Parks and recreation	44,033	2,429	41,604	Electric power	221,271	—	221,271
Housing and community development	9,682	506	9,176	Gas supply	39,402	—	39,402
Sewerage	204,465	—	204,465	Transit	50,440	—	50,440
Solid waste management	108,621	3,972	104,649	Liquor store expenditure	62,194	62,194	—
Other charges	131,536	35,566	95,970	Insurance trust	665,078	663,584	1,494
Miscellaneous general revenue	1,118,848	610,433	508,415	Unemployment compensation	236,318	236,318	—
Interest earnings	471,656	223,757	247,899	Employee retirement	428,175	426,681	1,494
Special assessments	17,724	—	17,724	Other insurance trust	585	585	—
Sale of property	15,048	2,608	12,440	Debt outstanding	6,257,508	2,013,891	4,243,617
Other general revenue	614,420	384,068	230,352	Long-term	6,171,999	1,995,282	4,176,717
Other than general revenue	1,643,145	1,148,764	494,381	Full faith and credit	2,350,637	—	2,350,637
Utility revenue	491,497	—	491,497	Nonguaranteed	3,821,362	1,995,282	1,826,080
Water supply	208,000	—	208,000	Short-term	85,509	18,609	66,900
Electric power	232,740	—	232,740	Long-term debt by purpose:			
Gas supply	40,326	—	40,326	Education	1,372,989	518,233	854,756
Transit	10,431	—	10,431	Utilities	433,163	—	433,163
Liquor store revenue	90,005	90,005	—	Other	4,365,947	1,477,049	2,888,798
Insurance trust revenue	1,061,643	1,058,759	2,884	Long-term debt issued	782,784	138,542	644,242
Unemployment compensation	268,674	268,674	—	Long-term debt retired	825,574	188,257	637,317
Employee retirement	792,164	789,280	2,884	Exhibit: Change in total debt during year	-31,087	-47,541	16,454
Other insurance trust revenue	805	805	—	Cash and security holdings	23,014,599	18,888,592	4,126,007
Expenditure¹	14,129,793	9,347,768	7,698,693	Insurance trust funds	15,738,028	15,697,496	40,532
By character and object:				By purpose:			
Intergovernmental expenditure ¹	35,409	2,869,259	82,818	Unemployment compensation	679,228	679,228	—
Direct expenditure	14,094,384	6,478,509	7,615,875	Employee retirement	15,058,343	15,017,811	40,532
Current operation	10,924,136	4,674,318	6,249,818	Workers' compensation	457	457	—
Capital outlay	1,883,831	758,059	1,125,772	Miscellaneous	—	—	—
Construction	1,397,995	608,771	789,224	By type (Employee retirement funds):			
Other	485,836	149,288	336,548	Cash and deposits	167,395	164,479	2,916
Assistance and subsidies	269,887	268,090	1,797	Securities	14,890,948	14,853,332	37,616
Interest on debt	351,452	114,458	236,994	Federal	724,492	714,083	10,409
Insurance benefits and repayments	665,078	663,584	1,494	State and local government	—	—	—
Exhibit: Salaries and wages	4,917,486	1,694,243	3,223,243	Nongovernment	14,166,456	14,139,249	27,207
Direct expenditure by function	14,094,384	6,478,509	7,615,875	Other than insurance trust funds	7,276,571	3,191,096	4,085,475
Direct general expenditure	12,822,477	5,752,731	7,069,746	By purpose:			
Capital outlay	1,783,063	758,053	1,025,010	Offsets to debt	2,176,563	1,237,660	938,903
Other direct general expenditure	11,039,414	4,994,678	6,044,736	Bond funds	658,760	185,262	473,498
Education services:				Other	4,441,248	1,768,174	2,673,074
Education	4,902,901	1,550,396	3,352,505				
Higher education	1,687,355	1,298,523	388,832				
Elementary and secondary education	2,963,673	—	2,963,673				
Other education	251,873	251,873	(X)				
Libraries	81,683	3,770	77,913				
Social services and income maintenance:							
Public welfare	1,803,292	1,692,022	111,270				
Cash assistance payments	123,060	121,263	1,797				
Vendor payments	1,157,418	1,137,285	20,133				
Other public welfare	522,814	433,474	89,340				
Hospitals	1,118,496	493,587	624,909				
Health	320,923	106,342	214,581				
Social insurance administration	85,132	85,132	—				
Veterans' services	—	—	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
KANSAS				KANSAS—Con.			
Revenue¹	13,098,247	7,949,883	7,372,394	Direct expenditure by function—Con.			
General revenue¹	11,637,573	7,264,496	6,597,107	Direct general expenditure—Con.			
Intergovernmental revenue ¹	1,947,440	1,839,813	2,331,657	Transportation:			
From Federal government	1,947,440	1,808,477	138,963	Highways	1,358,532	876,160	482,372
From state government	(¹)	(X)	2,192,694	Air transportation (airports)	36,935	—	36,935
From local governments ¹	(X)	31,336	(X)	Parking facilities	3,490	—	3,490
General revenue from own sources	9,690,133	5,424,683	4,265,450	Water transport and terminals	845	—	845
Taxes	6,762,663	4,232,864	2,529,799	Transit subsidies	—	—	—
Property	2,089,168	43,804	2,045,364	Public safety:			
Sales and gross receipts	2,438,443	2,010,195	428,248	Police protection	377,403	41,166	336,237
General	1,796,842	1,475,825	321,017	Fire protection	142,529	—	142,529
Selective	641,601	534,370	107,231	Correction	246,709	187,388	59,321
Motor fuel	305,896	305,800	96	Protective inspection and regulation	48,665	37,080	11,585
Alcoholic beverage	63,473	63,025	448	Environment and housing:			
Tobacco products	56,034	56,034	—	Natural resources	213,048	160,124	52,924
Public utilities	96,294	900	95,394	Parks and recreation	145,138	5,856	139,282
Other	119,904	108,611	11,293	Housing and community development	108,896	1,221	107,675
Individual income	1,512,823	1,512,816	7	Sewerage	185,130	—	185,130
Motor vehicle license	130,670	128,781	1,889	Solid waste management	78,334	—	78,334
Other taxes	213,294	159,003	54,291	Governmental administration:			
Charges and miscellaneous general revenue	2,927,470	1,191,819	1,735,651	Financial administration	246,716	118,002	128,714
Current charges	1,837,893	754,594	1,083,299	Judicial and legal	172,460	102,561	69,899
Education	604,561	407,779	196,782	General public buildings	74,375	4,301	70,074
Institutions of higher education	519,616	406,973	112,643	Other government administration	110,818	21,892	88,926
School lunch sales (gross)	64,031	—	64,031	Interest on general debt	482,928	71,450	411,478
Hospitals	586,948	211,663	375,285	General expenditure, n.e.c.:			
Highways	61,264	56,523	4,741	Miscellaneous commercial activities	—	—	—
Airports	14,870	—	14,870	Other and unallocable	566,353	130,147	436,206
Parking facilities	3,389	—	3,389	Utilities	676,639	—	676,639
Water transport and terminals	935	—	935	Capital outlay	112,420	—	112,420
Natural resources	24,316	20,019	4,297	Water supply	310,590	—	310,590
Parks and recreation	43,938	2,390	41,548	Electric power	333,470	—	333,470
Housing and community development	36,143	—	36,143	Gas supply	22,900	—	22,900
Sewerage	156,621	—	156,621	Transit	9,679	—	9,679
Solid waste management	77,495	—	77,495	Liquor store expenditure	—	—	—
Other charges	227,413	56,220	171,193	Insurance trust	653,095	621,381	31,714
Miscellaneous general revenue	1,089,577	437,225	652,352	Unemployment compensation	162,421	162,421	—
Interest earnings	590,001	206,284	383,717	Employee retirement	465,137	433,423	31,714
Special assessments	77,731	4,747	72,984	Other insurance trust	25,537	25,537	—
Sale of property	3,688	888	2,800	Debt outstanding	8,826,236	1,211,295	7,614,941
Other general revenue	418,157	225,306	192,851	Long-term	8,665,218	1,200,697	7,464,521
Other than general revenue	1,460,674	685,387	775,287	Full faith and credit	3,058,325	—	3,058,325
Utility revenue	678,733	—	678,733	Nonguaranteed	5,606,893	1,200,697	4,406,196
Water supply	292,603	—	292,603	Short-term	161,018	10,598	150,420
Electric power	360,430	—	360,430	Long-term debt by purpose:			
Gas supply	23,658	—	23,658	Education	1,519,284	94,942	1,424,342
Transit	2,042	—	2,042	Utilities	865,039	—	865,039
Liquor store revenue	—	—	—	Other	6,280,895	1,105,755	5,175,140
Insurance trust revenue	781,941	685,387	96,554	Long-term debt issued	873,486	87,572	785,914
Unemployment compensation	115,504	115,504	—	Long-term debt retired	647,865	35,613	612,252
Employee retirement	639,442	542,888	96,554	Exhibit: Change in total debt during year	240,669	49,825	190,844
Other insurance trust revenue	26,995	26,995	—	Cash and security holdings	15,183,651	8,825,615	6,358,036
Expenditure¹	12,367,831	7,445,059	7,282,076	Insurance trust funds	7,218,125	6,548,716	669,409
By character and object:				By purpose:			
Intergovernmental expenditure ¹	10	2,325,562	33,752	Unemployment compensation	617,074	617,074	—
Direct expenditure	12,367,821	5,119,497	7,248,324	Employee retirement	6,600,740	5,931,331	669,409
Current operation	9,339,936	3,475,501	5,864,435	Workers' compensation	311	311	—
Capital outlay	1,681,043	793,521	887,522	Miscellaneous	—	—	—
Construction	1,170,279	651,126	519,153	By type (Employee retirement funds):			
Other	510,764	142,395	368,369	Cash and deposits	65,002	47,766	17,236
Assistance and subsidies	157,644	157,644	—	Securities	6,535,738	5,883,565	652,173
Interest on debt	536,103	71,450	464,653	Federal	533,667	452,217	81,450
Insurance benefits and repayments	653,095	621,381	31,714	State and local government	—	—	—
Exhibit: Salaries and wages	4,534,923	1,383,492	3,151,431	Nongovernment	6,002,071	5,431,348	570,723
Direct expenditure by function	12,367,821	5,119,497	7,248,324	Other than insurance trust funds	7,965,526	2,276,899	5,688,627
Direct general expenditure	11,038,087	4,498,116	6,539,971	By purpose:			
Capital outlay	1,568,623	793,521	775,102	Offsets to debt	3,292,915	19,477	3,273,438
Other direct general expenditure	9,469,464	3,704,595	5,764,869	Bond funds	588,692	102,691	486,001
Education services:				Other	4,083,919	2,154,731	1,929,188
Education	4,145,336	1,070,345	3,074,991				
Higher education	1,265,286	926,053	339,233				
Elementary and secondary education	2,735,758	—	2,735,758				
Other education	144,292	144,292	(X)				
Libraries	53,748	2,003	51,745				
Social services and income maintenance:							
Public welfare	1,164,102	1,117,611	46,491				
Cash assistance payments	98,355	98,355	—				
Vendor payments	781,587	779,037	2,550				
Other public welfare	284,160	240,219	43,941				
Hospitals	669,378	303,263	366,115				
Health	385,643	226,970	158,673				
Social insurance administration	18,810	18,810	—				
Veterans' services	1,766	1,766	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
KENTUCKY				KENTUCKY—Con.			
Revenue¹	20,281,268	15,032,508	7,917,853	Direct expenditure by function—Con.			
General revenue¹	16,534,739	12,431,136	6,772,696	Direct general expenditure—Con.			
Intergovernmental revenue ¹	3,679,065	3,463,950	2,884,208	Transportation:			
From Federal government	3,679,065	3,453,819	225,246	Highways	1,256,986	990,857	266,129
From state government	(¹)	(X)	2,658,962	Air transportation (airports)	196,223	1,015	195,208
From local governments ¹	(X)	10,131	(X)	Parking facilities	6,493	—	6,493
				Water transport and terminals	8,043	—	8,043
				Transit subsidies	—	—	—
General revenue from own sources	12,855,674	8,967,186	3,888,488	Public safety:			
Taxes	8,895,688	6,818,992	2,076,696	Police protection	390,992	108,444	282,548
Property	1,527,908	414,857	1,113,051	Fire protection	159,669	—	159,669
Sales and gross receipts	3,352,196	3,194,113	158,083	Correction	353,178	244,113	109,065
General	1,882,771	1,882,682	89	Protective inspection and regulation	94,517	80,826	13,691
Selective	1,469,425	1,311,431	157,994				
Motor fuel	406,573	406,573	—	Environment and housing:			
Alcoholic beverage	65,311	61,466	3,845	Natural resources	234,176	212,245	21,931
Tobacco products	19,790	19,790	—	Parks and recreation	186,158	102,952	83,206
Public utilities	136,881	—	136,881	Housing and community development	122,347	16,158	106,189
Other	840,870	823,602	17,268	Sewerage	248,378	13,340	235,038
Individual income	2,779,811	2,205,023	574,788	Solid waste management	139,442	36,968	102,474
Motor vehicle license	173,513	152,787	20,726				
Other taxes	582,865	372,817	210,048	Governmental administration:			
Charges and miscellaneous general revenue	3,959,986	2,148,194	1,811,792	Financial administration	240,775	187,042	53,733
Current charges	2,082,719	1,216,588	866,131	Judicial and legal	233,702	197,869	35,833
Education	824,456	741,545	82,911	General public buildings	43,826	603	43,223
Institutions of higher education	727,217	727,217	—	Other government administration	168,773	42,291	126,482
School lunch sales (gross)	73,646	—	73,646				
Hospitals	474,807	315,248	159,559	Interest on general debt	1,140,554	384,328	756,226
Highways	18,844	13,400	5,444				
Airports	99,901	1	99,900	General expenditure, n.e.c.:			
Parking facilities	11,508	—	11,508	Miscellaneous commercial activities	—	—	—
Water transport and terminals	6,226	—	6,226	Other and unallocable	653,796	248,370	405,426
Natural resources	30,869	30,261	608	Utilities	891,158	8,548	882,610
Parks and recreation	69,412	42,158	27,254	Capital outlay	168,715	5,513	163,202
Housing and community development	12,777	2,119	10,658	Water supply	439,269	—	439,269
Sewerage	192,835	122	192,713	Electric power	308,185	—	308,185
Solid waste management	68,433	295	68,138	Gas supply	75,475	—	75,475
Other charges	272,651	71,439	201,212	Transit	68,229	8,548	59,681
Miscellaneous general revenue	1,877,267	931,606	945,661	Liquor store expenditure	—	—	—
Interest earnings	1,268,467	499,863	768,604	Insurance trust	1,306,303	1,306,139	164
Special assessments	17,757	—	17,757	Unemployment compensation	298,905	298,905	—
Sale of property	14,562	4,275	10,287	Employee retirement	860,698	860,534	164
Other general revenue	576,481	427,468	149,013	Other insurance trust	146,700	146,700	—
Other than general revenue	3,746,529	2,601,372	1,145,157	Debt outstanding	21,027,307	7,120,354	13,906,953
Utility revenue	1,145,092	—	1,145,092	Long-term	20,969,152	7,120,354	13,848,798
Water supply	730,604	—	730,604	Full faith and credit	1,431,964	—	1,431,964
Electric power	324,938	—	324,938	Nonguaranteed	19,537,188	7,120,354	12,416,834
Gas supply	78,552	—	78,552	Short-term	58,155	—	58,155
Transit	10,998	—	10,998	Long-term debt by purpose:			
Liquor store revenue	—	—	—	Education	3,595,329	2,211,894	1,383,435
Insurance trust revenue	2,601,437	2,601,372	65	Utilities	1,118,955	—	1,118,955
Unemployment compensation	405,389	405,389	—	Other	16,254,868	4,908,460	11,346,408
Employee retirement	2,050,438	2,050,373	65	Long-term debt issued	2,902,482	503,451	2,399,031
Other insurance trust revenue	145,610	145,610	—	Long-term debt retired	1,592,327	413,579	1,178,748
Expenditure¹	17,784,882	12,949,018	7,756,176	Exhibit: Change in total debt during year	1,359,388	89,872	1,269,516
By character and object:				Cash and security holdings	35,473,483	24,059,347	11,414,136
Intergovernmental expenditure ¹	—	2,918,190	2,122	Insurance trust funds	15,559,353	15,558,560	793
Direct expenditure	17,784,882	10,030,828	7,754,054	By purpose:			
Current operation	12,709,303	6,885,246	5,824,057	Unemployment compensation	550,805	550,805	—
Capital outlay	2,200,666	1,121,177	1,079,489	Employee retirement	15,008,548	15,007,755	793
Construction	1,601,354	897,677	703,677	Workers' compensation	—	—	—
Other	599,312	223,500	375,812	Miscellaneous	—	—	—
Assistance and subsidies	333,938	333,938	—	By type (Employee retirement funds):			
Interest on debt	1,234,672	384,328	850,344	Cash and deposits	1,030,824	1,030,031	793
Insurance benefits and repayments	1,306,303	1,306,139	164	Securities	13,977,724	13,977,724	—
Exhibit: Salaries and wages	5,708,767	2,405,426	3,303,341	Federal	2,071,321	2,071,321	—
Direct expenditure by function	17,784,882	10,030,828	7,754,054	State and local government	—	—	—
Direct general expenditure	15,587,421	8,716,141	6,871,280	Nongovernment	11,906,403	11,906,403	—
Capital outlay	2,031,951	1,115,664	916,287	Other than insurance trust funds	19,914,130	8,500,787	11,413,343
Other direct general expenditure	13,555,470	7,600,477	5,954,993	By purpose:			
Education services:				Offsets to debt	12,318,826	2,934,280	9,384,546
Education	5,355,366	1,945,348	3,410,018	Bond funds	2,139,964	1,879,126	260,838
Higher education	1,560,128	—	1,560,128	Other	5,455,340	3,687,381	1,767,959
Elementary and secondary education	3,410,018	—	3,410,018				
Other education	385,220	385,220	(X)				
Libraries	55,410	8,214	47,196				
Social services and income maintenance:							
Public welfare	3,245,820	3,207,065	38,755				
Cash assistance payments	216,584	—	216,584				
Vendor payments	2,538,765	2,535,163	3,602				
Other public welfare	490,471	455,318	35,153				
Hospitals	608,575	437,108	171,467				
Health	370,606	177,369	193,237				
Social insurance administration	73,203	73,203	—				
Veterans' services	413	413	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
LOUISIANA				LOUISIANA—Con.			
Revenue¹	23,394,570	16,007,250	10,485,269	Direct expenditure by function—Con.			
General revenue¹	20,159,935	13,607,598	9,650,286	Direct general expenditure—Con.			
Intergovernmental revenue ¹	4,589,578	4,329,084	3,358,443	Transportation:			
From Federal government	4,589,578	4,287,358	3,022,220	Highways	1,216,252	797,010	419,242
From state government	(¹)	(^X)	3,056,223	Air transportation (airports)	128,587	640	127,947
From local governments ¹	(^X)	41,726	(^X)	Parking facilities	6,356	—	6,356
General revenue from own sources	15,570,357	9,278,514	6,291,843	Water transport and terminals	114,935	71,413	43,522
Taxes	9,630,044	5,869,636	3,760,408	Transit subsidies	10,580	—	10,580
Property	1,435,164	25,324	1,409,840	Public safety:			
Sales and gross receipts	5,151,985	2,982,431	2,169,554	Police protection	759,222	155,732	603,490
General	3,810,886	1,828,434	1,982,452	Fire protection	236,159	—	236,159
Selective	1,341,099	1,153,997	187,102	Correction	473,284	337,446	135,838
Motor fuel	494,604	494,604	—	Protective inspection and regulation	54,257	32,101	22,156
Alcoholic beverage	52,276	50,041	2,235	Environment and housing:			
Tobacco products	88,432	88,262	170	Natural resources	371,591	312,418	59,173
Public utilities	124,166	12,711	111,455	Parks and recreation	316,931	176,967	139,964
Other	581,621	508,379	73,242	Housing and community development	229,743	2,808	226,935
Individual income	1,560,301	1,560,048	253	Sewerage	310,487	—	310,487
Motor vehicle license	99,769	96,045	3,724	Solid waste management	227,707	39,060	188,647
Other taxes	594,330	417,293	177,037	Governmental administration:			
Charges and miscellaneous general revenue	5,940,313	3,408,878	2,531,435	Financial administration	307,758	148,073	159,685
Current charges	3,513,332	1,682,438	1,830,894	Judicial and legal	278,517	113,622	164,895
Education	922,184	858,379	63,805	General public buildings	197,167	129,878	67,289
Institutions of higher education	854,441	854,441	—	Other government administration	190,659	91,237	99,422
School lunch sales (gross)	41,570	—	41,570	Interest on general debt	1,060,019	544,082	515,937
Hospitals	1,605,948	467,446	1,138,502	General expenditure, n.e.c.:			
Highways	38,664	36,513	2,151	Miscellaneous commercial activities	—	—	—
Airports	68,003	—	68,003	Other and unallocable	592,293	254,983	337,310
Parking facilities	5,337	—	5,337	Utilities	794,069	2,974	791,095
Water transport and terminals	69,629	50,425	19,204	Capital outlay	93,568	2	93,566
Natural resources	34,082	34,080	2	Water supply	301,410	1,994	299,416
Parks and recreation	89,141	60,480	28,661	Electric power	291,047	980	290,067
Housing and community development	36,326	1,435	34,891	Gas supply	85,163	—	85,163
Sewerage	182,759	—	182,759	Transit	116,449	—	116,449
Solid waste management	98,305	—	98,305	Liquor store expenditure	—	—	—
Other charges	362,954	173,680	189,274	Insurance trust	1,598,601	1,493,111	105,490
Miscellaneous general revenue	2,426,981	1,726,440	700,541	Unemployment compensation	197,604	197,604	—
Interest earnings	1,177,823	685,860	491,963	Employee retirement	1,373,552	1,268,062	105,490
Special assessments	3,322	—	3,322	Other insurance trust	27,445	27,445	—
Sale of property	52,678	50,270	2,408	Debt outstanding	16,206,856	7,030,252	9,176,604
Other general revenue	1,193,158	990,310	202,848	Long-term	16,173,208	7,008,551	9,164,657
Other than general revenue	3,234,635	2,399,652	834,983	Full faith and credit	6,085,720	2,186,612	3,899,108
Utility revenue	693,160	3,749	689,411	Nonguaranteed	10,087,488	4,821,939	5,265,549
Water supply	237,884	2,512	235,372	Short-term	33,648	21,701	11,947
Electric power	328,174	1,237	326,937	Long-term debt by purpose:			
Gas supply	89,018	—	89,018	Education	1,803,416	134,463	1,668,953
Transit	38,084	—	38,084	Utilities	776,871	—	776,871
Liquor store revenue	—	—	—	Other	13,592,921	6,874,088	6,718,833
Insurance trust revenue	2,541,475	2,395,903	145,572	Long-term debt issued	1,764,077	876,945	887,132
Unemployment compensation	384,350	384,350	—	Long-term debt retired	2,095,906	1,302,197	793,709
Employee retirement	2,122,402	1,976,830	145,572	Exhibit: Change in total debt during year	-309,516	-404,050	94,534
Other insurance trust revenue	34,723	34,723	—	Cash and security holdings	36,518,481	26,723,507	9,794,974
Expenditure¹	21,209,147	14,285,704	10,102,801	Insurance trust funds	20,038,692	18,742,347	1,296,345
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	3,170,676	8,682	Unemployment compensation	1,201,132	1,201,132	—
Direct expenditure	21,209,147	11,115,028	10,094,119	Employee retirement	18,741,522	17,445,177	1,296,345
Current operation	16,085,729	7,790,851	8,294,878	Workers' compensation	96,038	96,038	—
Capital outlay	2,177,072	1,050,891	1,126,181	Miscellaneous	—	—	—
Construction	1,620,482	842,481	778,001	By type (Employee retirement funds):			
Other	556,590	208,410	348,180	Cash and deposits	1,045,688	987,982	57,706
Assistance and subsidies	236,562	236,093	469	Securities	17,695,834	16,457,195	1,238,639
Interest on debt	1,111,183	544,082	567,101	Federal	3,217,804	2,813,677	404,127
Insurance benefits and repayments	1,598,601	1,493,111	105,490	State and local government	—	—	—
Exhibit: Salaries and wages	7,119,950	2,755,139	4,364,811	Nongovernment	14,478,030	13,643,518	834,512
Direct expenditure by function	21,209,147	11,115,028	10,094,119	Other than insurance trust funds	16,479,789	7,981,160	8,498,629
Direct general expenditure	18,816,477	9,618,943	9,197,534	By purpose:			
Capital outlay	2,083,504	1,050,889	1,032,615	Offsets to debt	8,268,289	4,243,189	4,025,100
Other direct general expenditure	16,732,973	8,568,054	8,164,919	Bond funds	1,287,789	221,157	1,066,632
Education services:				Other	6,923,711	3,516,814	3,406,897
Education	5,930,806	1,994,478	3,936,328				
Higher education	1,642,488	—	1,642,488				
Elementary and secondary education	3,973,770	37,442	3,936,328				
Other education	314,548	314,548	(^X)				
Libraries	74,369	4,833	69,536				
Social services and income maintenance:							
Public welfare	2,931,812	2,882,241	49,571				
Cash assistance payments	143,331	142,862	469				
Vendor payments	2,233,499	2,230,343	3,156				
Other public welfare	554,982	509,036	45,946				
Hospitals	2,254,078	1,063,058	1,191,020				
Health	468,684	392,639	76,045				
Social insurance administration	64,340	64,340	—				
Veterans' services	9,884	9,884	(^X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
MAINE				MAINE—Con.			
Revenue¹	7,303,112	5,215,004	2,839,790	Direct expenditure by function—Con.			
General revenue¹	6,050,747	4,059,117	2,743,312	Direct general expenditure—Con.			
Intergovernmental revenue ¹	1,373,420	1,299,070	826,032	Transportation:			
From Federal government	1,373,420	1,293,290	80,130	Highways	498,590	340,329	158,261
From state government	(¹)	(^X)	745,902	Air transportation (airports)	19,556	674	18,882
From local governments ¹	(^X)	5,780	(^X)	Parking facilities	866	—	866
General revenue from own sources	4,677,327	2,760,047	1,917,280	Water transport and terminals	10,307	8,656	1,651
Taxes	3,554,711	2,019,491	1,535,220	Transit subsidies	239	—	239
Property	1,521,612	42,216	1,479,396	Public safety:			
Sales and gross receipts	973,155	964,667	8,488	Police protection	137,768	38,632	99,136
General	683,207	683,152	55	Fire protection	73,231	—	73,231
Selective	289,948	281,515	8,433	Correction	93,664	66,013	27,651
Motor fuel	155,917	155,917	—	Protective inspection and regulation	33,398	28,794	4,604
Alcoholic beverage	32,254	32,254	—	Environment and housing:			
Tobacco products	45,377	45,377	—	Natural resources	116,342	114,769	1,573
Public utilities	588	491	97	Parks and recreation	40,549	8,936	31,613
Other	55,812	47,476	8,336	Housing and community development	93,581	27,342	66,239
Individual income	772,519	771,810	709	Sewerage	104,477	511	103,966
Motor vehicle license	85,333	56,078	29,255	Solid waste management	77,367	7,851	69,516
Other taxes	104,946	87,574	17,372	Governmental administration:			
Charges and miscellaneous general revenue	1,122,616	740,556	382,060	Financial administration	133,285	64,816	68,469
Current charges	581,437	305,093	276,344	Judicial and legal	50,880	43,117	7,763
Education	207,180	187,518	19,662	General public buildings	46,703	24,224	22,479
Institutions of higher education	187,001	187,001	—	Other government administration	57,822	26,378	31,444
School lunch sales (gross)	11,288	—	11,288	Interest on general debt	249,568	172,911	76,657
Hospitals	45,402	2,803	42,599	General expenditure, n.e.c.:			
Highways	45,217	45,211	6	Miscellaneous commercial activities	—	—	—
Airports	17,837	38	17,799	Other and unallocable	278,385	90,246	188,139
Parking facilities	1,811	—	1,811	Utilities	84,515	—	84,515
Water transport and terminals	2,650	—	2,650	Capital outlay	11,314	—	11,314
Natural resources	11,832	11,352	480	Water supply	65,970	—	65,970
Parks and recreation	10,543	2,983	7,560	Electric power	14,625	—	14,625
Housing and community development	18,939	3,681	15,258	Gas supply	—	—	—
Sewerage	100,193	—	100,193	Transit	3,920	—	3,920
Solid waste management	28,611	12,290	16,321	Liquor store expenditure	46,832	46,832	—
Other charges	91,222	39,217	52,005	Insurance trust	433,378	433,378	—
Miscellaneous general revenue	541,179	435,463	105,716	Unemployment compensation	133,522	133,522	—
Interest earnings	231,040	178,305	52,735	Employee retirement	299,856	299,856	—
Special assessments	1,469	—	1,469	Other insurance trust	—	—	—
Sale of property	1,512	514	998	Debt outstanding	4,803,048	3,202,599	1,600,449
Other general revenue	307,158	256,644	50,514	Long-term	4,779,317	3,202,599	1,576,718
Other than general revenue	1,252,365	1,155,887	96,478	Full faith and credit	1,467,026	438,620	1,028,406
Utility revenue	96,478	—	96,478	Nonguaranteed	3,312,291	2,763,979	548,312
Water supply	74,459	—	74,459	Short-term	23,731	—	23,731
Electric power	20,849	—	20,849	Long-term debt by purpose:			
Gas supply	—	—	—	Education	482,015	33,484	448,531
Transit	1,170	—	1,170	Utilities	211,231	—	211,231
Liquor store revenue	69,649	69,649	—	Other	4,086,071	3,169,115	916,956
Insurance trust revenue	1,086,238	1,086,238	—	Long-term debt issued	490,203	351,623	138,580
Unemployment compensation	163,383	163,383	—	Long-term debt retired	443,665	308,718	134,947
Employee retirement	916,208	916,208	—	Exhibit: Change in total debt during year	46,702	42,905	3,797
Other insurance trust revenue	6,647	6,647	—	Cash and security holdings	7,518,832	6,596,870	921,962
Expenditure¹	6,346,785	4,441,284	2,671,640	Insurance trust funds	3,384,016	3,384,016	—
By character and object:				By purpose:			
Intergovernmental expenditure ¹	8,541	772,724	1,956	Unemployment compensation	117,490	117,490	—
Direct expenditure	6,338,244	3,668,560	2,669,684	Employee retirement	3,262,150	3,262,150	—
Current operation	5,009,211	2,646,772	2,362,439	Workers' compensation	4,376	4,376	—
Capital outlay	439,287	226,281	213,006	Miscellaneous	—	—	—
Construction	316,889	186,055	130,834	By type (Employee retirement funds):			
Other	122,398	40,226	82,172	Cash and deposits	121,561	121,561	—
Assistance and subsidies	192,617	189,218	3,399	Securities	3,140,589	3,140,589	—
Interest on debt	263,751	172,911	90,840	Federal	99,935	99,935	—
Insurance benefits and repayments	433,378	—	433,378	State and local government	—	—	—
Exhibit: Salaries and wages	1,758,734	608,061	1,150,673	Nongovernment	3,040,654	3,040,654	—
Direct expenditure by function	6,338,244	3,668,560	2,669,684	Other than insurance trust funds	4,134,816	3,212,854	921,962
Direct general expenditure	5,773,519	3,188,350	2,585,169	By purpose:			
Capital outlay	427,973	226,281	201,692	Offsets to debt	2,839,698	2,667,022	172,676
Other direct general expenditure	5,345,546	2,962,069	2,383,477	Bond funds	168,946	59,168	109,778
Education services:				Other	1,126,172	486,664	639,508
Education	1,927,285	507,880	1,419,405				
Higher education	404,826	—	404,826				
Elementary and secondary education	1,428,364	8,959	1,419,405				
Other education	94,095	94,095	(^X)				
Libraries	21,392	3,450	17,942				
Social services and income maintenance:							
Public welfare	1,357,711	1,322,435	35,276				
Cash assistance payments	165,429	162,030	3,399				
Vendor payments	978,014	976,105	1,909				
Other public welfare	214,268	184,300	29,968				
Hospitals	102,223	53,917	48,306				
Health	218,095	206,234	11,861				
Social insurance administration	29,319	29,319	—				
Veterans' services	916	916	(^X)				

See footnote at end of table.

Table 45. **State and Local Government Finances by Level of Government and State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
MARYLAND				MARYLAND—Con.			
Revenue¹	30,877,020	20,155,344	14,303,664	Direct expenditure by function—Con.			
General revenue¹	23,876,731	14,826,704	12,632,015	Direct general expenditure—Con.			
Intergovernmental revenue ¹	4,024,976	3,411,382	4,195,582	Transportation:			
From Federal government	4,024,976	3,303,543	721,433	Highways	1,404,554	843,286	561,268
From state government	(¹)	(X)	3,474,149	Air transportation (airports)	104,945	99,472	5,473
From local governments ¹	(X)	107,839	(X)	Parking facilities	25,698	—	25,698
General revenue from own sources	19,851,755	11,415,322	8,436,433	Water transport and terminals	88,441	88,035	406
Taxes	14,837,824	8,631,278	6,206,546	Transit subsidies	—	—	—
Property	3,844,385	236,099	3,608,286	Public safety:			
Sales and gross receipts	3,945,030	3,722,025	223,005	Police protection	885,188	177,278	707,910
General	2,095,319	2,095,319	—	Fire protection	404,010	—	404,010
Selective	1,849,711	1,626,706	223,005	Correction	872,988	733,190	139,798
Motor fuel	613,840	613,840	—	Protective inspection and regulation	119,078	74,717	44,361
Alcoholic beverage	23,378	23,378	—	Environment and housing:			
Tobacco products	130,153	130,153	—	Natural resources	324,071	293,105	30,966
Public utilities	294,404	156,196	138,208	Parks and recreation	552,792	133,624	419,168
Other	787,936	703,139	84,797	Housing and community development	604,216	104,679	499,537
Individual income	5,724,722	3,768,560	1,956,162	Sewerage	577,891	76,016	501,875
Motor vehicle license	190,265	190,265	—	Solid waste management	472,834	21,178	451,656
Other taxes	789,923	370,830	419,093	Governmental administration:			
Charges and miscellaneous general revenue	5,013,931	2,784,044	2,229,887	Financial administration	479,521	331,693	147,828
Current charges	2,888,694	1,442,899	1,445,795	Judicial and legal	380,016	235,952	144,064
Education	1,242,728	878,902	363,826	General public buildings	174,981	42,603	132,378
Institutions of higher education	1,063,453	871,608	191,845	Other government administration	194,471	57,270	137,201
School lunch sales (gross)	94,620	—	94,620	Interest on general debt	1,274,912	601,837	673,075
Hospitals	105,496	105,496	—	General expenditure, n.e.c.:			
Highways	163,416	159,589	3,827	Miscellaneous commercial activities	5,960	2,999	2,961
Airports	81,904	—	2,327	Other and unallocable	1,245,912	522,484	723,428
Parking facilities	41,010	—	41,010	Utilities	786,646	357,961	428,685
Water transport and terminals	47,129	45,885	1,244	Capital outlay	165,441	88,203	77,238
Natural resources	17,564	16,678	886	Water supply	315,651	—	315,651
Parks and recreation	94,640	19,141	75,499	Electric power	40,807	—	40,807
Housing and community development	95,376	11,382	83,994	Gas supply	2,559	—	2,559
Sewerage	474,199	6,438	467,761	Transit	427,629	357,961	69,668
Solid waste management	253,702	—	253,702	Liquor store expenditure	105,161	—	105,161
Other charges	271,530	119,811	151,719	Insurance trust	2,161,314	1,839,637	321,677
Miscellaneous general revenue	2,125,237	1,341,145	784,092	Unemployment compensation	451,306	451,306	—
Interest earnings	900,745	465,621	435,124	Employee retirement	1,342,421	1,020,744	321,677
Special assessments	113,427	—	113,427	Other insurance trust	367,587	367,587	—
Sale of property	21,376	12,623	8,753	Debt outstanding	22,514,846	9,873,357	12,641,489
Other general revenue	1,089,689	862,901	226,788	Long-term	22,489,074	9,873,357	12,615,717
Other than general revenue	7,000,289	5,328,640	1,671,649	Full faith and credit	11,071,539	3,030,190	8,041,349
Utility revenue	451,362	92,447	358,915	Nonguaranteed	11,417,535	6,843,167	4,574,368
Water supply	301,151	—	301,151	Short-term	25,772	—	25,772
Electric power	41,550	—	41,550	Long-term debt by purpose:			
Gas supply	2,660	—	2,660	Education	2,633,626	1,309,110	1,324,516
Transit	106,001	92,447	13,554	Utilities	1,035,691	—	1,035,691
Liquor store revenue	120,453	—	120,453	Other	18,819,757	8,564,247	10,255,510
Insurance trust revenue	6,428,474	5,236,193	1,192,281	Long-term debt issued	2,012,171	986,126	1,026,045
Unemployment compensation	515,633	515,633	—	Long-term debt retired	1,827,692	803,684	1,024,008
Employee retirement	5,507,472	4,315,191	1,192,281	Exhibit: Change in total debt during year	166,392	182,442	-16,050
Other insurance trust revenue	405,369	405,369	—	Cash and security holdings	53,517,379	40,450,462	13,066,917
Expenditure¹	25,880,052	16,199,545	13,308,559	Insurance trust funds	38,019,776	31,523,388	6,496,388
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	3,536,070	91,982	Unemployment compensation	720,656	720,656	—
Direct expenditure	25,880,052	12,663,475	13,216,577	Employee retirement	36,240,247	29,743,859	6,496,388
Current operation	18,946,050	8,524,965	10,421,085	Workers' compensation	783,493	783,493	—
Capital outlay	2,900,518	1,150,434	1,750,084	Miscellaneous	275,380	275,380	—
Construction	2,367,569	952,426	1,415,143	By type (Employee retirement funds):			
Other	532,949	198,008	334,941	Cash and deposits	1,409,395	1,053,634	355,761
Assistance and subsidies	546,602	546,602	—	Securities	34,830,852	28,690,225	6,140,627
Interest on debt	1,325,568	601,837	723,731	Federal	6,347,648	5,793,715	553,933
Insurance benefits and repayments	2,161,314	1,839,637	321,677	State and local government	—	—	—
Exhibit: Salaries and wages	8,973,430	2,792,968	6,180,462	Nongovernment	28,483,204	22,896,510	5,586,694
Direct expenditure by function	25,880,052	12,663,475	13,216,577	Other than insurance trust funds	15,497,603	8,927,074	6,570,529
Direct general expenditure	22,826,931	10,465,877	12,361,054	By purpose:			
Capital outlay	2,735,077	1,062,231	1,672,846	Offsets to debt	8,596,479	5,046,663	3,549,816
Other direct general expenditure	20,091,854	9,403,646	10,688,208	Bond funds	932,797	274,986	657,811
Education services:				Other	5,968,327	3,605,425	2,362,902
Education	8,296,630	2,138,497	6,158,133				
Higher education	2,239,627	1,768,569	471,058				
Elementary and secondary education	5,687,075	—	5,687,075				
Other education	369,928	369,928	(X)				
Libraries	135,182	2,995	132,187				
Social services and income maintenance:							
Public welfare	3,081,992	3,022,726	59,266				
Cash assistance payments	367,827	367,827	—				
Vendor payments	2,071,853	2,070,029	1,824				
Other public welfare	642,312	584,870	57,442				
Hospitals	319,728	319,502	226				
Health	762,474	504,293	258,181				
Social insurance administration	35,942	35,942	—				
Veterans' services	2,504	2,504	(X)				

See footnote at end of table.

Table 45. **State and Local Government Finances by Level of Government and State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
MASSACHUSETTS				MASSACHUSETTS—Con.			
Revenue¹	38,228,578	26,537,977	18,007,356	Direct expenditure by function—Con.			
General revenue¹	32,844,667	23,810,978	15,350,444	Direct general expenditure—Con.			
Intergovernmental revenue ¹	6,092,947	5,808,872	6,600,830	Transportation:			
From Federal government	6,092,947	5,312,022	780,925	Highways	2,537,442	1,935,963	601,479
From state government	(¹)	(X)	5,819,905	Air transportation (airports)	227,633	209,673	17,960
From local governments ¹	(X)	496,850	(X)	Parking facilities	13,079	—	13,079
General revenue from own sources	26,751,720	18,002,106	8,749,614	Water transport and terminals	50,617	44,303	6,314
Taxes	20,119,738	13,305,471	6,814,267	Transit subsidies	—	—	—
Property	6,612,515	128	6,612,387	Public safety:			
Sales and gross receipts	4,287,688	4,217,418	70,270	Police protection	1,114,761	212,812	901,949
General	2,876,066	2,876,066	—	Fire protection	658,347	—	658,347
Selective	1,411,622	1,341,352	70,270	Correction	848,654	528,875	319,779
Motor fuel	602,840	602,840	—	Protective inspection and regulation	107,145	53,202	53,943
Alcoholic beverage	60,880	60,880	—	Environment and housing:			
Tobacco products	281,708	281,708	—	Natural resources	202,892	181,076	21,816
Public utilities	—	—	—	Parks and recreation	260,271	114,260	146,011
Other	466,194	395,924	70,270	Housing and community development	870,163	298,840	571,323
Individual income	7,181,821	7,181,821	—	Sewerage	849,055	390,640	458,415
Motor vehicle license	244,911	244,911	—	Solid waste management	302,645	20,029	282,616
Other taxes	579,437	447,827	131,610	Governmental administration:			
Charges and miscellaneous general revenue	6,631,982	4,696,635	1,935,347	Financial administration	528,689	332,768	195,921
Current charges	3,348,708	1,907,084	1,441,624	Judicial and legal	595,203	544,748	50,455
Education	907,692	769,997	137,695	General public buildings	157,801	24,800	133,001
Institutions of higher education	778,753	769,569	9,184	Other government administration	238,186	65,482	172,704
School lunch sales (gross)	83,782	—	83,782	Interest on general debt	2,047,567	1,770,908	276,659
Hospitals	607,195	439,616	167,579	General expenditure, n.e.c.:			
Highways	220,150	219,793	357	Miscellaneous commercial activities	1,674	—	1,674
Airports	260,952	—	9,795	Other and unallocable	2,689,360	1,168,345	1,521,015
Parking facilities	26,358	—	26,358	Utilities	2,845,827	95,449	2,750,378
Water transport and terminals	28,882	25,981	2,901	Capital outlay	814,320	18,671	795,649
Natural resources	13,110	12,591	519	Water supply	537,922	95,449	442,473
Parks and recreation	56,755	16,762	39,993	Electric power	795,805	—	795,805
Housing and community development	207,285	35,840	171,445	Gas supply	36,304	—	36,304
Sewerage	551,491	—	551,491	Transit	1,475,796	—	1,475,796
Solid waste management	73,695	7,535	66,160	Liquor store expenditure	—	—	—
Other charges	395,143	127,812	267,331	Insurance trust	3,114,601	2,106,276	1,008,325
Miscellaneous general revenue	3,283,274	2,789,551	493,723	Unemployment compensation	998,902	998,902	—
Interest earnings	1,444,131	1,241,758	202,373	Employee retirement	2,075,629	1,067,304	1,008,325
Special assessments	42,728	—	42,728	Other insurance trust	40,070	40,070	—
Sale of property	4,721	—	4,721	Debt outstanding	41,523,138	29,386,049	12,137,089
Other general revenue	1,791,694	1,547,793	243,901	Long-term	39,702,753	29,049,500	10,653,253
Other than general revenue	5,383,911	2,726,999	2,656,912	Full faith and credit	17,890,914	13,369,651	4,521,263
Utility revenue	1,757,428	68,768	1,688,660	Nonguaranteed	21,811,839	15,679,849	6,131,990
Water supply	631,256	68,768	562,488	Short-term	1,820,385	336,549	1,483,836
Electric power	834,119	—	834,119	Long-term debt by purpose:			
Gas supply	36,014	—	36,014	Education	2,251,310	242,208	2,009,102
Transit	256,039	—	256,039	Utilities	5,389,573	273,829	5,115,744
Liquor store revenue	—	—	—	Other	32,061,870	28,533,463	3,528,407
Insurance trust revenue	3,626,483	2,658,231	968,252	Long-term debt issued	4,744,261	3,215,139	1,529,122
Unemployment compensation	1,678,739	1,678,739	—	Long-term debt retired	3,391,271	2,618,054	773,217
Employee retirement	1,904,351	936,099	968,252	Exhibit: Change in total debt during year	709,466	-221,645	931,111
Other insurance trust revenue	43,393	43,393	—	Cash and security holdings	49,494,059	35,439,198	14,054,861
Expenditure¹	37,743,985	25,790,660	17,960,218	Insurance trust funds	27,151,350	18,052,356	9,098,994
By character and object:				By purpose:			
Intergovernmental expenditure ¹	181,560	5,636,518	551,935	Unemployment compensation	1,204,651	1,204,651	—
Direct expenditure	37,562,425	20,154,142	17,408,283	Employee retirement	25,938,382	16,839,388	9,098,994
Current operation	26,378,371	12,943,968	13,434,403	Workers' compensation	8,317	8,317	—
Capital outlay	4,951,397	2,536,074	2,415,323	Miscellaneous	—	—	—
Construction	4,094,354	2,203,143	1,891,211	By type (Employee retirement funds):			
Other	857,043	332,931	524,112	Cash and deposits	1,599,034	991,119	607,915
Assistance and subsidies	781,346	779,822	1,524	Securities	24,339,348	15,848,269	8,491,079
Interest on debt	2,336,710	1,788,002	548,708	Federal	2,507,201	1,157,706	1,349,495
Insurance benefits and repayments	3,114,601	2,106,276	1,008,325	State and local government	—	—	—
Exhibit: Salaries and wages	11,114,357	3,331,581	7,782,776	Nongovernment	21,832,147	14,690,563	7,141,584
Direct expenditure by function	37,562,425	20,154,142	17,408,283	Other than insurance trust funds	22,342,709	17,386,842	4,955,867
Direct general expenditure	31,601,997	17,952,417	13,649,580	By purpose:			
Capital outlay	4,137,077	2,517,403	1,619,674	Offsets to debt	14,996,664	14,830,626	166,038
Other direct general expenditure	27,464,920	15,435,014	12,029,906	Bond funds	1,092,815	378,598	714,217
Education services:				Other	6,253,230	2,177,618	4,075,612
Education	8,842,486	2,172,304	6,670,182				
Higher education	1,680,292	1,669,912	10,380				
Elementary and secondary education	6,659,802	—	6,659,802				
Other education	502,392	502,392	(X)				
Libraries	187,836	7,300	180,536				
Social services and income maintenance:							
Public welfare	5,654,098	5,586,623	67,475				
Cash assistance payments	629,189	627,665	1,524				
Vendor payments	3,785,373	3,785,373	—				
Other public welfare	1,239,536	1,173,585	65,951				
Hospitals	1,138,377	886,275	252,102				
Health	1,399,855	1,325,030	74,825				
Social insurance administration	74,885	74,885	—				
Veterans' services	3,276	3,276	(X)				

See footnote at end of table.

Table 45. **State and Local Government Finances by Level of Government and State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
MICHIGAN				MICHIGAN—Con.			
Revenue¹	61,749,190	45,509,221	29,942,304	Direct expenditure by function—Con.			
General revenue¹	46,999,609	33,857,435	26,844,509	Direct general expenditure—Con.			
Intergovernmental revenue ¹	8,660,245	8,267,080	14,095,500	Transportation:			
From Federal government	8,660,245	7,780,140	880,105	Highways	2,468,661	911,857	1,556,804
From state government	(¹)	(X)	13,215,395	Air transportation (airports)	197,295	6,620	190,675
From local governments ¹	(X)	486,940	(X)	Parking facilities	37,457	—	37,457
General revenue from own sources	38,339,364	25,590,355	12,749,009	Water transport and terminals	4,264	1,756	2,508
Taxes	26,616,525	19,855,941	6,760,584	Transit subsidies	4,373	2,462	1,911
Property	7,714,206	1,688,279	6,025,927	Public safety:			
Sales and gross receipts	8,924,459	8,871,817	52,642	Police protection	1,563,311	224,827	1,338,484
General	7,132,110	7,132,110	—	Fire protection	535,976	—	535,976
Selective	1,792,349	1,739,707	52,642	Correction	1,564,842	1,260,171	304,671
Motor fuel	840,977	840,977	—	Protective inspection and regulation	198,253	102,438	95,815
Alcoholic beverage	119,361	118,243	1,118	Environment and housing:			
Tobacco products	555,849	555,849	—	Natural resources	533,660	303,903	229,757
Public utilities	49,667	—	49,667	Parks and recreation	473,446	49,274	424,172
Other	226,495	224,638	1,857	Housing and community development	221,727	36,833	184,894
Individual income	6,402,822	5,930,404	472,418	Sewerage	1,334,196	—	1,334,196
Motor vehicle license	653,742	652,888	854	Solid waste management	372,525	26,718	345,807
Other taxes	651,389	442,646	208,743	Governmental administration:			
Charges and miscellaneous general revenue	11,722,839	5,734,414	5,988,425	Financial administration	639,611	263,374	376,237
Current charges	7,309,438	3,437,916	3,871,522	Judicial and legal	754,327	137,807	616,520
Education	2,790,019	2,226,114	563,905	General public buildings	283,552	59,729	223,823
Institutions of higher education	2,525,013	2,225,870	299,143	Other government administration	512,453	164,413	348,040
School lunch sales (gross)	165,457	—	165,457	Interest on general debt	1,856,020	786,993	1,069,027
Hospitals	1,394,305	895,548	498,757	General expenditure, n.e.c.:			
Highways	71,398	17,157	54,241	Miscellaneous commercial activities	869	—	869
Airports	219,747	499	219,248	Other and unallocable	2,324,785	449,077	1,875,708
Parking facilities	56,570	—	56,570	Utilities	1,617,649	—	1,617,649
Water transport and terminals	1,170	147	1,023	Capital outlay	234,149	—	234,149
Natural resources	61,217	56,750	4,467	Water supply	722,077	—	722,077
Parks and recreation	133,791	21,206	112,585	Electric power	527,339	—	527,339
Housing and community development	31,342	10,443	20,899	Gas supply	37	—	37
Sewerage	1,099,837	—	1,099,837	Transit	368,196	—	368,196
Solid waste management	131,708	9,869	121,839	Liquor store expenditure	374,211	374,211	—
Other charges	1,318,334	200,183	1,118,151	Insurance trust	3,987,756	3,171,551	816,205
Miscellaneous general revenue	4,413,401	2,296,498	2,116,903	Unemployment compensation	1,238,170	1,238,170	—
Interest earnings	1,867,400	972,721	894,679	Employee retirement	2,717,254	1,901,049	816,205
Special assessments	88,543	—	88,543	Other insurance trust	32,332	32,332	—
Sale of property	19,377	5,353	14,024	Debt outstanding	35,559,460	14,431,375	21,128,085
Other general revenue	2,438,081	1,318,424	1,119,657	Long-term	35,481,643	14,423,284	21,058,359
Other than general revenue	14,749,581	11,651,786	3,097,795	Full faith and credit	12,930,391	1,794,600	11,135,791
Utility revenue	1,274,785	—	1,274,785	Nonguaranteed	22,551,252	12,628,684	9,922,568
Water supply	639,707	—	639,707	Short-term	77,817	8,091	69,726
Electric power	574,157	—	574,157	Long-term debt by purpose:			
Gas supply	11	—	11	Education	10,382,714	2,045,062	8,337,652
Transit	60,910	—	60,910	Utilities	2,179,281	—	2,179,281
Liquor store revenue	482,833	482,833	—	Other	22,919,648	12,378,222	10,541,426
Insurance trust revenue	12,991,963	11,168,953	1,823,010	Long-term debt issued	4,676,950	2,000,386	2,676,564
Unemployment compensation	1,701,726	1,701,726	—	Long-term debt retired	2,984,492	1,234,562	1,749,930
Employee retirement	11,245,354	9,422,344	1,823,010	Exhibit: Change in total debt during year	1,679,769	758,805	920,964
Other insurance trust revenue	44,883	44,883	—	Cash and security holdings	88,646,612	60,172,896	28,473,716
Expenditure¹	51,867,200	36,092,175	30,012,615	Insurance trust funds	56,830,293	42,616,019	14,214,274
By character and object:				By purpose:			
Intergovernmental expenditure ¹	60,029	14,145,451	152,168	Unemployment compensation	2,056,000	2,056,000	—
Direct expenditure	51,807,171	21,946,724	29,860,447	Employee retirement	54,735,457	40,521,183	14,214,274
Current operation	39,752,811	15,462,769	24,290,042	Workers' compensation	38,836	38,836	—
Capital outlay	5,044,467	1,502,725	3,541,742	Miscellaneous	—	—	—
Construction	3,382,198	1,128,013	2,254,185	By type (Employee retirement funds):			
Other	1,662,269	374,712	1,287,557	Cash and deposits	5,065,936	4,089,749	976,187
Assistance and subsidies	1,027,660	1,022,686	4,974	Securities	49,669,521	36,431,434	13,238,087
Interest on debt	1,994,477	786,993	1,207,484	Federal	6,628,713	4,724,508	1,904,205
Insurance benefits and repayments	3,987,756	3,171,551	816,205	State and local government	—	—	—
Exhibit: Salaries and wages	16,935,007	5,170,072	11,764,935	Nongovernment	43,040,808	31,706,926	11,333,882
Direct expenditure by function	51,807,171	21,946,724	29,860,447	Other than insurance trust funds	31,816,319	17,556,877	14,259,442
Direct general expenditure	45,827,555	18,400,962	27,426,593	By purpose:			
Capital outlay	4,810,242	1,502,649	3,307,593	Offsets to debt	12,401,522	9,740,503	2,661,019
Other direct general expenditure	41,017,313	16,898,313	24,119,000	Bond funds	4,306,961	162,474	4,144,487
Education services:				Other	15,107,836	7,653,900	7,453,936
Education	18,217,057	4,825,370	13,391,687				
Higher education	5,215,377	4,317,147	898,230				
Elementary and secondary education	12,493,457	—	12,493,457				
Other education	508,223	508,223	(X)				
Libraries	254,597	8,201	246,396				
Social services and income maintenance:							
Public welfare	7,112,353	6,612,639	499,714				
Cash assistance payments	709,659	704,685	4,974				
Vendor payments	4,121,740	4,032,365	89,375				
Other public welfare	2,280,954	1,875,589	405,365				
Hospitals	2,012,181	1,420,141	592,040				
Health	2,181,377	577,972	1,603,405				
Social insurance administration	168,387	168,387	—				
Veterans' services	—	—	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
MINNESOTA				MINNESOTA—Con.			
Revenue¹	33,271,712	22,881,630	16,502,760	Direct expenditure by function—Con.			
General revenue¹	26,105,612	17,207,455	15,010,835	Direct general expenditure—Con.			
Intergovernmental revenue ¹	3,820,721	3,625,727	6,307,672	Transportation:			
From Federal government	3,820,721	3,449,026	371,695	Highways	2,043,110	781,124	1,261,986
From state government	(¹)	(X)	5,935,977	Air transportation (airports)	227,295	6,816	220,479
From local governments ¹	(X)	176,701	(X)	Parking facilities	31,611	—	31,611
General revenue from own sources	22,284,891	13,581,728	8,703,163	Water transport and terminals	11,757	—	11,757
Taxes	15,730,821	11,223,269	4,507,552	Transit subsidies	2,861	—	2,861
Property	4,278,432	9,748	4,268,684	Public safety:			
Sales and gross receipts	4,902,788	4,775,726	127,062	Police protection	702,137	78,075	624,062
General	3,141,310	3,114,600	26,710	Fire protection	223,148	—	223,148
Selective	1,761,478	1,661,126	100,352	Correction	481,101	269,320	211,781
Motor fuel	539,399	539,399	—	Protective inspection and regulation	163,525	121,602	41,923
Alcoholic beverage	56,054	56,054	—	Environment and housing:			
Tobacco products	189,341	189,341	—	Natural resources	401,824	321,873	79,951
Public utilities	49,561	46	49,515	Parks and recreation	557,512	90,650	466,862
Other	927,123	876,286	50,837	Housing and community development	407,215	19,991	387,224
Individual income	4,778,972	4,778,972	—	Sewerage	466,363	—	466,363
Motor vehicle license	515,813	510,434	5,379	Solid waste management	246,631	29,185	217,446
Other taxes	552,364	445,937	106,427	Governmental administration:			
Charges and miscellaneous general revenue	6,554,070	2,358,459	4,195,611	Financial administration	480,914	232,967	247,947
Current charges	3,707,709	1,261,987	2,445,722	Judicial and legal	366,330	143,786	222,544
Education	1,126,809	894,615	232,194	General public buildings	149,280	12,291	136,989
Institutions of higher education	891,521	891,521	—	Other government administration	292,254	84,612	207,642
School lunch sales (gross)	122,032	—	122,032	Interest on general debt	1,315,688	309,277	1,006,411
Hospitals	905,832	223,150	682,682	General expenditure, n.e.c.:			
Highways	17,270	4,767	12,503	Miscellaneous commercial activities	—	—	—
Airports	148,154	802	147,352	Other and unallocable	1,094,945	397,727	697,218
Parking facilities	44,865	—	44,865	Utilities	1,175,998	—	1,175,998
Water transport and terminals	21,860	—	21,860	Capital outlay	157,543	—	157,543
Natural resources	38,977	33,245	5,732	Water supply	329,205	—	329,205
Parks and recreation	160,561	15,753	144,808	Electric power	602,694	—	602,694
Housing and community development	94,081	3,518	90,563	Gas supply	77,256	—	77,256
Sewerage	386,696	—	386,696	Transit	166,843	—	166,843
Solid waste management	176,184	—	176,184	Liquor store expenditure	159,236	—	159,236
Other charges	586,420	86,137	500,283	Insurance trust	1,763,903	1,647,368	116,535
Miscellaneous general revenue	2,846,361	1,096,472	1,749,889	Unemployment compensation	458,084	458,084	—
Interest earnings	1,485,393	544,535	940,858	Employee retirement	1,214,653	1,098,118	116,535
Special assessments	232,429	—	232,429	Other insurance trust	91,166	91,166	—
Sale of property	15,597	680	14,917	Debt outstanding	23,477,177	4,862,084	18,615,093
Other general revenue	1,112,942	551,257	561,685	Long-term	23,182,794	4,862,084	18,320,710
Other than general revenue	7,166,100	5,674,175	1,491,925	Full faith and credit	10,743,217	2,116,586	8,626,631
Utility revenue	1,049,417	—	1,049,417	Nonguaranteed	12,439,577	2,745,498	9,694,079
Water supply	285,296	—	285,296	Short-term	294,383	—	294,383
Electric power	632,760	—	632,760	Long-term debt by purpose:			
Gas supply	76,900	—	76,900	Education	5,298,088	871,283	4,426,805
Transit	54,461	—	54,461	Utilities	2,001,869	—	2,001,869
Liquor store revenue	170,640	—	170,640	Other	15,882,937	3,990,801	11,892,036
Insurance trust revenue	5,946,043	5,674,175	271,868	Long-term debt issued	2,951,271	507,919	2,443,352
Unemployment compensation	578,451	578,451	—	Long-term debt retired	2,540,100	504,116	2,035,984
Employee retirement	5,257,122	4,985,254	271,868	Exhibit: Change in total debt during year	209,690	3,803	205,887
Other insurance trust revenue	110,470	110,470	—	Cash and security holdings	53,859,089	36,924,899	16,934,190
Expenditure¹	28,214,996	18,443,264	16,798,423	Insurance trust funds	30,341,384	28,669,288	1,672,096
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	6,942,130	84,561	Unemployment compensation	486,421	486,421	—
Direct expenditure	28,214,996	11,501,134	16,713,862	Employee retirement	29,772,631	28,100,535	1,672,096
Current operation	20,529,087	7,943,828	12,585,259	Workers' compensation	82,332	82,332	—
Capital outlay	3,663,598	916,841	2,746,757	Miscellaneous	—	—	—
Construction	2,711,558	674,437	2,037,121	By type (Employee retirement funds):			
Other	952,040	242,404	709,636	Cash and deposits	214,808	113,789	101,019
Assistance and subsidies	835,626	683,820	151,806	Securities	29,557,823	27,986,746	1,571,077
Interest on debt	1,422,782	309,277	1,113,505	Federal	1,323,257	954,310	368,947
Insurance benefits and repayments	1,763,903	1,647,368	116,535	State and local government	—	—	—
Exhibit: Salaries and wages	9,396,605	3,238,279	6,158,326	Nongovernment	28,234,566	27,032,436	1,202,130
Direct expenditure by function	28,214,996	11,501,134	16,713,862	Other than insurance trust funds	23,517,705	8,255,611	15,262,094
Direct general expenditure	25,115,859	9,853,766	15,262,093	By purpose:			
Capital outlay	3,504,458	916,841	2,587,617	Offsets to debt	9,170,241	2,638,897	6,531,344
Other direct general expenditure	21,611,401	8,936,925	12,674,476	Bond funds	1,397,832	198,404	1,199,428
Education services:				Other	12,949,632	5,418,310	7,531,322
Education	8,617,647	2,391,772	6,225,875				
Higher education	2,022,356	—	2,022,356				
Elementary and secondary education	6,225,875	—	6,225,875				
Other education	369,416	369,416	(X)				
Libraries	134,736	15	134,721				
Social services and income maintenance:							
Public welfare	4,709,670	3,689,629	1,020,041				
Cash assistance payments	621,067	469,261	151,806				
Vendor payments	2,969,556	2,933,710	35,846				
Other public welfare	1,119,047	286,658	832,389				
Hospitals	1,203,356	428,811	774,545				
Health	676,278	335,572	340,706				
Social insurance administration	103,384	103,384	—				
Veterans' services	5,287	5,287	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
MISSISSIPPI				MISSISSIPPI—Con.			
Revenue ¹	13,235,439	9,400,400	6,236,043	Direct expenditure by function—Con.			
General revenue ¹	11,234,589	7,895,021	5,740,572	Direct general expenditure—Con.			
Intergovernmental revenue ¹	2,978,331	2,904,204	2,475,131	Transportation:			
From Federal government	2,978,331	2,787,879	190,452	Highways	981,364	626,933	354,431
From state government	(¹)	(X)	2,284,679	Air transportation (airports)	34,213	—	34,213
From local governments ¹	(X)	116,325	(X)	Parking facilities	1,480	—	1,480
General revenue from own sources	8,256,258	4,990,817	3,265,441	Water transport and terminals	28,331	5,057	23,274
Taxes	5,361,806	4,016,549	1,345,257	Transit subsidies	423	—	423
Property	1,257,163	22,816	1,234,347	Public safety:			
Sales and gross receipts	2,727,194	2,665,109	62,085	Police protection	320,027	54,999	265,028
General	1,916,536	356,414	75	Fire protection	114,071	—	114,071
Selective	810,658	748,648	62,010	Correction	245,104	197,732	47,372
Motor fuel	364,933	356,414	8,519	Protective inspection and regulation	60,597	53,535	7,062
Alcoholic beverage	38,918	38,918	—	Environment and housing:			
Tobacco products	56,733	56,733	—	Natural resources	182,279	158,190	24,089
Public utilities	30,391	—	30,391	Parks and recreation	100,544	42,087	58,457
Other	319,683	296,583	23,100	Housing and community development	134,439	4,572	129,867
Individual income	791,029	791,009	20	Sewerage	101,875	—	101,875
Motor vehicle license	118,142	116,986	1,156	Solid waste management	91,634	—	91,634
Other taxes	209,421	161,772	47,649	Governmental administration:			
Charges and miscellaneous general revenue	2,894,452	974,268	1,920,184	Financial administration	170,169	62,703	107,466
Current charges	2,210,290	742,604	1,467,686	Judicial and legal	117,785	48,085	69,700
Education	532,557	362,118	170,439	General public buildings	172,730	126,323	46,407
Institutions of higher education	448,485	356,395	92,090	Other government administration	122,802	28,090	94,712
School lunch sales (gross)	38,733	—	38,733	Interest on general debt	420,653	151,531	269,122
Hospitals	1,221,089	234,103	986,986	General expenditure, n.e.c.:			
Highways	14,383	13,320	1,063	Miscellaneous commercial activities	—	—	—
Airports	12,806	—	12,806	Other and unallocable	386,375	207,938	178,437
Parking facilities	867	—	867	Utilities	496,940	—	496,940
Water transport and terminals	27,964	14,912	13,052	Capital outlay	47,712	—	47,712
Natural resources	17,312	14,675	2,637	Water supply	158,810	—	158,810
Parks and recreation	13,081	6,358	6,723	Electric power	255,157	—	255,157
Housing and community development	35,472	—	35,472	Gas supply	75,788	—	75,788
Sewerage	108,781	—	108,781	Transit	7,185	—	7,185
Solid waste management	62,030	—	62,030	Liquor store expenditure	114,288	114,288	—
Other charges	163,948	97,118	66,830	Insurance trust	879,033	877,487	1,546
Miscellaneous general revenue	684,162	231,664	452,498	Unemployment compensation	315,640	315,640	—
Interest earnings	375,560	152,307	223,253	Employee retirement	563,393	561,847	1,546
Special assessments	4,803	—	4,803	Other insurance trust	—	—	—
Sale of property	22,939	600	22,339	Debt outstanding	6,994,114	2,454,627	4,539,487
Other general revenue	280,860	78,757	202,103	Long-term	6,987,779	2,454,627	4,533,152
Other than general revenue	2,000,850	1,505,379	495,471	Full faith and credit	3,225,887	1,410,753	1,815,134
Utility revenue	493,289	—	493,289	Nonguaranteed	3,761,892	1,043,874	2,718,018
Water supply	149,097	—	149,097	Short-term	6,335	—	6,335
Electric power	264,206	—	264,206	Long-term debt by purpose:			
Gas supply	78,387	—	78,387	Education	887,321	87,940	799,381
Transit	1,599	—	1,599	Utilities	368,765	—	368,765
Liquor store revenue	142,333	142,333	—	Other	5,731,693	2,366,687	3,365,006
Insurance trust revenue	1,365,228	1,363,046	2,182	Long-term debt issued	812,531	445,468	367,063
Unemployment compensation	174,436	174,436	—	Long-term debt retired	653,671	222,856	430,815
Employee retirement	1,190,792	1,188,610	2,182	Exhibit: Change in total debt during year	159,593	222,612	-63,019
Other insurance trust revenue	—	—	—	Cash and security holdings	18,766,878	14,574,295	4,192,583
Expenditure¹	12,599,522	9,005,740	6,281,388	Insurance trust funds	11,109,460	11,108,824	636
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	2,685,689	1,917	Unemployment compensation	554,639	554,639	—
Direct expenditure	12,599,522	6,320,051	6,279,471	Employee retirement	10,554,821	10,554,185	636
Current operation	9,527,846	4,236,392	5,291,454	Workers' compensation	—	—	—
Capital outlay	1,616,709	925,187	691,522	Miscellaneous	—	—	—
Construction	942,702	541,174	401,528	By type (Employee retirement funds):			
Other	674,007	384,013	289,994	Cash and deposits	1,135,713	1,135,077	636
Assistance and subsidies	129,972	129,454	518	Securities	9,419,108	9,419,108	—
Interest on debt	445,962	151,531	294,431	Federal	3,418,917	3,418,917	—
Insurance benefits and repayments	879,033	877,487	1,546	State and local government	—	—	—
Exhibit: Salaries and wages	3,923,268	1,294,145	2,629,123	Nongovernment	6,000,191	6,000,191	—
Direct expenditure by function	12,599,522	6,320,051	6,279,471	Other than insurance trust funds	7,657,418	3,465,471	4,191,947
Direct general expenditure	11,109,261	5,328,276	5,780,985	By purpose:			
Capital outlay	1,568,997	925,187	643,810	Offsets to debt	3,175,912	989,117	2,186,795
Other direct general expenditure	9,540,264	4,403,089	5,137,175	Bond funds	667,768	361,066	306,702
Education services:				Other	3,813,738	2,115,288	1,698,450
Education	3,711,573	1,108,704	2,602,869				
Higher education	1,224,667	905,871	318,796				
Elementary and secondary education	2,284,073	—	2,284,073				
Other education	202,833	202,833	(X)				
Libraries	52,363	4,102	48,261				
Social services and income maintenance:							
Public welfare	1,778,555	1,752,200	26,355				
Cash assistance payments	47,669	47,151	518				
Vendor payments	1,461,328	1,460,371	957				
Other public welfare	269,558	244,678	24,880				
Hospitals	1,449,492	422,071	1,027,421				
Health	266,061	209,102	56,959				
Social insurance administration	49,400	49,400	—				
Veterans' services	14,922	14,922	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
MISSOURI				MISSOURI—Con.			
Revenue¹	25,823,519	16,600,626	12,836,512	Direct expenditure by function—Con.			
General revenue¹	21,551,561	13,773,787	11,391,393	Direct general expenditure—Con.			
Intergovernmental revenue ¹	4,106,291	3,719,819	4,000,091	Transportation:			
From Federal government	4,106,291	3,696,605	4,009,686	Highways	1,703,723	998,387	705,336
From state government	(¹)	(X)	3,590,405	Air transportation (airports)	251,385	11	251,374
From local governments ¹	(X)	23,214	(X)	Parking facilities	9,734	—	9,734
General revenue from own sources	17,445,270	10,053,968	7,391,302	Water transport and terminals	2,601	244	2,357
Taxes	12,595,398	7,815,966	4,779,432	Transit subsidies	148	—	148
Property	2,804,713	15,532	2,789,181	Public safety:			
Sales and gross receipts	5,196,942	3,704,566	1,492,376	Police protection	762,310	119,084	643,226
General	3,643,786	2,592,460	1,051,326	Fire protection	337,650	—	337,650
Selective	1,553,156	1,112,106	441,050	Correction	503,566	364,571	138,995
Motor fuel	650,184	648,619	1,565	Protective inspection and regulation	127,029	92,847	34,182
Alcoholic beverage	23,514	—	—	Environment and housing:			
Tobacco products	132,365	114,032	18,333	Natural resources	263,330	254,811	8,519
Public utilities	312,132	300	311,832	Parks and recreation	327,787	37,655	290,132
Other	434,961	325,641	109,320	Housing and community development	307,551	60,900	246,651
Individual income	3,305,576	3,038,167	267,409	Sewerage	447,355	157	447,198
Motor vehicle license	248,069	237,057	11,012	Solid waste management	103,434	3,839	99,595
Other taxes	628,939	409,485	219,454	Governmental administration:			
Charges and miscellaneous general revenue	4,849,872	2,238,002	2,611,870	Financial administration	337,522	182,639	154,883
Current charges	3,028,047	1,154,041	1,874,006	Judicial and legal	314,730	129,570	185,160
Education	1,133,295	784,809	348,486	General public buildings	319,136	237,780	81,356
Institutions of higher education	890,222	782,388	107,834	Other government administration	245,301	46,786	198,515
School lunch sales (gross)	99,166	—	99,166	Interest on general debt	816,047	442,955	373,092
Hospitals	788,536	254,740	533,796	General expenditure, n.e.c.:			
Highways	18,933	7,514	11,419	Miscellaneous commercial activities	—	—	—
Airports	218,017	—	218,017	Other and unallocable	665,767	219,332	446,435
Parking facilities	12,472	—	12,472	Utilities	1,263,662	—	1,263,662
Water transport and terminals	1,143	—	1,143	Capital outlay	254,330	—	254,330
Natural resources	27,964	26,456	1,508	Water supply	449,373	—	449,373
Parks and recreation	62,758	2,156	60,602	Electric power	510,551	—	510,551
Housing and community development	42,324	5,428	36,896	Gas supply	87,713	—	87,713
Sewerage	356,061	—	356,061	Transit	216,025	—	216,025
Solid waste management	55,513	—	55,513	Liquor store expenditure	—	—	—
Other charges	311,031	72,938	238,093	Insurance trust	1,298,533	1,147,714	150,819
Miscellaneous general revenue	1,821,825	1,083,961	737,864	Unemployment compensation	364,773	364,773	—
Interest earnings	1,082,710	623,958	458,752	Employee retirement	910,695	759,876	150,819
Special assessments	16,185	—	16,185	Other insurance trust	23,065	23,065	—
Sale of property	7,124	1,786	5,338	Debt outstanding	15,127,716	7,579,129	7,548,587
Other general revenue	715,806	458,217	257,589	Long-term	15,092,389	7,573,629	7,518,760
Other than general revenue	4,271,958	2,826,839	1,445,119	Full faith and credit	4,083,610	1,017,940	3,066,120
Utility revenue	1,063,256	—	1,063,256	Nonguaranteed	11,008,779	6,556,139	4,452,640
Water supply	414,273	—	414,273	Short-term	35,327	5,500	29,827
Electric power	526,639	—	526,639	Long-term debt by purpose:			
Gas supply	83,142	—	83,142	Education	3,236,701	1,172,807	2,063,894
Transit	39,202	—	39,202	Utilities	1,246,169	—	1,246,169
Liquor store revenue	—	—	—	Other	10,609,519	6,400,822	4,208,697
Insurance trust revenue	3,208,702	2,826,839	381,863	Long-term debt issued	2,116,831	928,922	1,187,909
Unemployment compensation	515,366	515,366	—	Long-term debt retired	1,126,581	477,590	648,991
Employee retirement	2,689,421	2,307,558	381,863	Exhibit: Change in total debt during year	1,003,519	450,752	552,767
Other insurance trust revenue	3,915	3,915	—	Cash and security holdings	42,576,484	32,269,547	10,306,937
Expenditure¹	23,014,589	14,229,714	12,731,089	Insurance trust funds	24,045,941	21,144,414	2,901,527
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	3,944,195	2,019	Unemployment compensation	381,248	381,248	—
Direct expenditure	23,014,589	10,285,519	12,729,070	Employee retirement	23,648,733	20,747,206	2,901,527
Current operation	17,170,888	6,932,243	10,238,645	Workers' compensation	15,960	15,960	—
Capital outlay	3,232,933	1,332,136	1,900,797	Miscellaneous	—	—	—
Construction	2,371,265	961,327	1,409,938	By type (Employee retirement funds):			
Other	861,668	370,809	490,859	Cash and deposits	1,050,917	929,410	121,507
Assistance and subsidies	430,474	430,471	3	Securities	22,597,816	19,817,796	2,780,020
Interest on debt	881,761	442,955	438,806	Federal	4,698,914	4,027,005	671,909
Insurance benefits and repayments	1,298,533	1,147,714	150,819	State and local government	—	—	—
Exhibit: Salaries and wages	8,029,129	2,423,225	5,605,904	Nongovernment	17,898,902	15,790,791	2,108,111
Direct expenditure by function	23,014,589	10,285,519	12,729,070	Other than insurance trust funds	18,530,543	11,125,133	7,405,410
Direct general expenditure	20,452,394	9,137,805	11,314,589	By purpose:			
Capital outlay	2,978,603	1,332,136	1,646,467	Offsets to debt	7,891,857	6,307,812	1,584,045
Other direct general expenditure	17,473,791	7,805,669	9,668,122	Bond funds	1,184,523	345,393	839,130
Education services:				Other	9,454,163	4,471,928	4,982,235
Education	7,513,907	1,821,036	5,692,871				
Higher education	1,863,197	1,507,534	355,663				
Elementary and secondary education	5,337,208	—	5,337,208				
Other education	313,502	313,502	(X)				
Libraries	106,038	2,379	103,659				
Social services and income maintenance:							
Public welfare	3,139,430	3,038,905	100,525				
Cash assistance payments	291,565	291,562	3				
Vendor payments	2,318,966	2,318,656	310				
Other public welfare	528,899	428,687	100,212				
Hospitals	1,000,644	438,462	562,182				
Health	754,876	554,062	200,814				
Social insurance administration	69,007	69,007	—				
Veterans' services	22,386	22,386	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
MONTANA				MONTANA—Con.			
Revenue¹	4,770,140	3,523,812	1,895,830	Direct expenditure by function—Con.			
General revenue¹	4,051,067	2,878,900	1,821,669	Direct general expenditure—Con.			
Intergovernmental revenue ¹	1,033,729	959,197	724,034	Transportation:			
From Federal government	1,033,729	942,088	91,641	Highways	412,536	327,021	85,515
From state government	(¹)	(^X)	632,393	Air transportation (airports)	18,713	817	17,896
From local governments ¹	(^X)	17,109	(^X)	Parking facilities	1,674	—	1,674
General revenue from own sources	3,017,338	1,919,703	1,097,635	Water transport and terminals	—	—	—
Taxes	1,931,092	1,308,855	622,237	Transit subsidies	—	—	—
Property	825,083	234,906	590,177	Public safety:			
Sales and gross receipts	276,807	274,367	2,440	Police protection	111,796	23,360	88,436
General	—	—	—	Fire protection	39,520	—	39,520
Selective	276,807	274,367	2,440	Correction	85,844	73,189	12,655
Motor fuel	175,418	175,418	—	Protective inspection and regulation	16,692	14,485	2,207
Alcoholic beverage	16,311	16,311	—	Environment and housing:			
Tobacco products	14,949	14,949	—	Natural resources	172,621	144,821	27,800
Public utilities	18,779	18,779	—	Parks and recreation	36,377	5,651	30,726
Other	51,350	48,910	2,440	Housing and community development	69,369	27,915	41,454
Individual income	406,276	406,276	—	Sewerage	40,265	—	40,265
Motor vehicle license	58,803	49,406	9,397	Solid waste management	44,120	—	44,120
Other taxes	188,217	167,994	20,223	Governmental administration:			
Charges and miscellaneous general revenue	1,086,246	610,848	475,398	Financial administration	115,450	87,803	27,647
Current charges	586,913	275,423	311,490	Judicial and legal	59,467	22,057	37,410
Education	243,905	195,819	48,086	General public buildings	18,176	4,469	13,707
Institutions of higher education	198,784	193,606	5,178	Other government administration	40,872	20,878	19,994
School lunch sales (gross)	13,128	—	13,128	Interest on general debt	192,161	130,989	61,172
Hospitals	59,255	3,904	55,351	General expenditure, n.e.c.:			
Highways	2,800	207	2,593	Miscellaneous commercial activities	—	—	—
Airports	14,731	107	14,624	Other and unallocable	185,682	82,408	103,274
Parking facilities	1,403	—	1,403	Utilities	66,366	—	66,366
Water transport and terminals	—	—	—	Capital outlay	3,662	—	3,662
Natural resources	28,862	21,492	7,370	Water supply	54,684	—	54,684
Parks and recreation	14,096	1,188	12,908	Electric power	902	—	902
Housing and community development	4,463	166	4,297	Gas supply	494	—	494
Sewerage	37,790	—	37,790	Transit	10,286	—	10,286
Solid waste management	40,534	—	40,534	Liquor store expenditure	29,247	29,247	—
Other charges	139,074	52,540	86,534	Insurance trust	349,118	348,904	214
Miscellaneous general revenue	499,333	335,425	163,908	Unemployment compensation	76,481	76,481	—
Interest earnings	317,931	233,648	84,283	Employee retirement	207,169	206,955	214
Special assessments	32,681	—	32,681	Other insurance trust	65,468	65,468	—
Sale of property	220	96	124	Debt outstanding	3,270,163	2,055,644	1,214,519
Other general revenue	148,501	101,681	46,820	Long-term	3,260,087	2,048,979	1,211,108
Other than general revenue	719,073	644,912	74,161	Full faith and credit	440,648	103,640	337,008
Utility revenue	74,106	—	74,106	Nonguaranteed	2,819,439	1,945,339	874,100
Water supply	70,242	—	70,242	Short-term	10,076	6,665	3,411
Electric power	1,029	—	1,029	Long-term debt by purpose:			
Gas supply	514	—	514	Education	410,448	197,711	212,737
Transit	2,321	—	2,321	Utilities	141,836	—	141,836
Liquor store revenue	32,526	32,526	—	Other	2,707,903	1,851,268	856,535
Insurance trust revenue	612,441	612,386	55	Long-term debt issued	491,574	369,804	121,770
Unemployment compensation	94,996	94,996	—	Long-term debt retired	534,699	456,580	78,119
Employee retirement	404,753	404,698	55	Exhibit: Change in total debt during year	-43,021	-87,261	44,240
Other insurance trust revenue	112,692	112,692	—	Cash and security holdings	8,161,860	6,728,009	1,433,851
Expenditure¹	4,354,961	3,203,897	1,869,516	Insurance trust funds	3,583,326	3,582,684	642
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	714,924	3,528	Unemployment compensation	116,553	116,553	—
Direct expenditure	4,354,961	2,488,973	1,865,988	Employee retirement	2,996,779	2,996,137	642
Current operation	3,227,203	1,596,989	1,630,214	Workers' compensation	469,994	469,994	—
Capital outlay	512,095	346,100	165,995	Miscellaneous	—	—	—
Construction	364,523	303,629	60,894	By type (Employee retirement funds):			
Other	147,572	42,471	105,101	Cash and deposits	126,260	126,045	215
Assistance and subsidies	65,991	65,991	—	Securities	2,870,519	2,870,092	427
Interest on debt	200,554	130,989	69,565	Federal	634,521	634,094	427
Insurance benefits and repayments	349,118	348,904	214	State and local government	—	—	—
Exhibit: Salaries and wages	1,413,626	518,166	895,460	Nongovernment	2,235,998	2,235,998	—
Direct expenditure by function	4,354,961	2,488,973	1,865,988	Other than insurance trust funds	4,578,534	3,145,325	1,433,209
Direct general expenditure	3,910,230	2,110,822	1,799,408	By purpose:			
Capital outlay	508,433	346,100	162,333	Offsets to debt	2,261,130	1,640,974	620,156
Other direct general expenditure	3,401,797	1,764,722	1,637,075	Bond funds	216,496	88,109	128,387
Education services:				Other	2,100,908	1,416,242	684,666
Education	1,450,956	480,703	970,253				
Higher education	412,572	396,463	16,109				
Elementary and secondary education	954,144	—	954,144				
Other education	84,240	84,240	(^X)				
Libraries	13,303	2,565	10,738				
Social services and income maintenance:							
Public welfare	518,874	490,228	28,646				
Cash assistance payments	39,343	39,343	—				
Vendor payments	317,748	317,694	54				
Other public welfare	161,783	133,191	28,592				
Hospitals	80,500	28,715	51,785				
Health	178,702	136,188	42,514				
Social insurance administration	5,955	5,955	—				
Veterans' services	605	605	(^X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
NEBRASKA				NEBRASKA—Con.			
Revenue ¹	10,707,656	5,537,331	6,243,699	Direct expenditure by function—Con.			
General revenue ¹	7,917,167	4,740,329	4,250,212	Direct general expenditure—Con.			
Intergovernmental revenue ¹	1,306,815	1,164,360	1,215,829	Transportation:			
From Federal government	1,306,815	1,141,336	1,65,479	Highways	755,160	450,296	304,864
From state government	(¹)	(X)	1,050,350	Air transportation (airports)	52,934	3,202	—
From local governments ¹	(X)	23,024	(X)	Parking facilities	5,364	—	5,364
General revenue from own sources	6,610,352	3,575,969	3,034,383	Water transport and terminals	4,276	—	4,276
Taxes	4,492,416	2,548,174	1,944,242	Transit subsidies	459	—	459
Property	1,594,202	4,923	1,589,279	Public safety:			
Sales and gross receipts	1,489,377	1,281,350	208,027	Police protection	194,494	36,764	157,730
General	1,024,706	865,708	158,998	Fire protection	114,066	—	114,066
Selective	464,671	415,642	49,029	Correction	151,592	105,630	45,962
Motor fuel	278,581	277,127	1,454	Protective inspection and regulation	40,745	32,936	7,809
Alcoholic beverage	16,217	16,155	62	Environment and housing:			
Tobacco products	48,243	48,148	95	Natural resources	180,830	118,053	62,777
Public utilities	42,163	2,575	39,588	Parks and recreation	111,130	23,098	88,032
Other	79,467	71,637	7,830	Housing and community development	99,637	1,640	97,997
Individual income	937,302	937,297	5	Sewerage	100,710	233	100,477
Motor vehicle license	88,812	74,352	14,460	Solid waste management	62,137	—	62,137
Other taxes	243,579	111,108	132,471	Governmental administration:			
Charges and miscellaneous general revenue	2,117,936	1,027,795	1,090,141	Financial administration	148,695	72,366	76,329
Current charges	1,422,879	664,708	758,171	Judicial and legal	82,720	34,209	48,511
Education	475,233	336,787	138,446	General public buildings	23,444	4,111	19,333
Institutions of higher education	375,957	334,242	41,715	Other government administration	76,134	17,465	58,669
School lunch sales (gross)	38,381	—	38,381	Interest on general debt	186,988	90,200	96,788
Hospitals	502,907	259,058	243,849	General expenditure, n.e.c.:			
Highways	6,024	3,215	2,809	Miscellaneous commercial activities	—	—	—
Airports	31,859	773	31,086	Other and unallocable	349,818	55,105	294,713
Parking facilities	5,252	—	5,252	Utilities	1,814,954	—	1,814,954
Water transport and terminals	793	—	793	Capital outlay	285,791	—	285,791
Natural resources	26,447	15,707	10,740	Water supply	143,724	—	143,724
Parks and recreation	30,310	5,496	24,814	Electric power	1,493,515	—	1,493,515
Housing and community development	26,135	644	25,491	Gas supply	157,837	—	157,837
Sewerage	95,425	—	95,425	Transit	19,878	—	19,878
Solid waste management	51,975	—	51,975	Liquor store expenditure	—	—	—
Other charges	170,519	43,028	127,491	Insurance trust	304,539	254,245	50,294
Miscellaneous general revenue	695,057	363,087	331,970	Unemployment compensation	63,816	63,816	—
Interest earnings	356,155	179,987	176,168	Employee retirement	240,723	190,429	50,294
Special assessments	30,410	—	30,410	Other insurance trust	—	—	—
Sale of property	6,514	1,753	4,761	Debt outstanding	6,227,817	1,494,425	4,733,392
Other general revenue	301,978	181,347	120,631	Long-term	6,178,044	1,494,288	4,683,756
Other than general revenue	2,790,489	797,002	1,993,487	Full faith and credit	1,260,599	—	1,260,599
Utility revenue	1,857,653	—	1,857,653	Nonguaranteed	4,917,445	1,494,288	3,423,157
Water supply	128,566	—	128,566	Short-term	49,773	137	49,636
Electric power	1,555,504	—	1,555,504	Long-term debt by purpose:			
Gas supply	168,288	—	168,288	Education	697,993	124,850	573,143
Transit	5,295	—	5,295	Utilities	2,966,655	—	2,966,655
Liquor store revenue	—	—	—	Other	2,513,396	1,369,438	1,143,958
Insurance trust revenue	932,836	797,002	135,834	Long-term debt issued	416,984	186,027	230,957
Unemployment compensation	92,457	92,457	—	Long-term debt retired	608,291	93,008	515,283
Employee retirement	840,257	704,423	135,834	Exhibit: Change in total debt during year	-179,464	92,648	-272,112
Other insurance trust revenue	122	122	—	Cash and security holdings	10,934,734	6,895,508	4,039,226
Expenditure¹	9,554,897	4,801,745	5,962,598	Insurance trust funds	5,165,308	4,071,750	1,093,558
By character and object:				By purpose:			
Intergovernmental expenditure ¹	9,349	1,210,235	8,560	Unemployment compensation	196,869	196,869	—
Direct expenditure	9,545,548	3,591,510	5,954,038	Employee retirement	4,966,574	3,873,016	1,093,558
Current operation	7,420,343	2,656,228	4,764,115	Workers' compensation	—	1,865	—
Capital outlay	1,388,023	506,517	881,506	Miscellaneous	—	—	—
Construction	1,040,459	420,520	619,939	By type (Employee retirement funds):			
Other	347,564	85,997	261,567	Cash and deposits	101,575	39,296	62,279
Assistance and subsidies	85,098	84,320	778	Securities	4,864,999	3,833,720	1,031,279
Interest on debt	347,545	90,200	257,345	Federal	1,734,513	1,442,514	291,999
Insurance benefits and repayments	304,539	254,245	50,294	State and local government	—	—	—
Exhibit: Salaries and wages	3,138,359	1,006,978	2,131,381	Nongovernment	3,130,486	2,391,206	739,280
Direct expenditure by function	9,545,548	3,591,510	5,954,038	Other than insurance trust funds	5,769,426	2,823,758	2,945,668
Direct general expenditure	7,426,055	3,337,265	4,088,790	By purpose:			
Capital outlay	1,102,232	506,517	595,715	Offsets to debt	1,854,178	1,352,262	501,916
Other direct general expenditure	6,323,823	2,830,748	3,493,075	Bond funds	242,263	30,530	211,733
Education services:				Other	3,672,985	1,440,966	2,232,019
Education	2,855,342	831,371	2,023,971				
Higher education	887,491	743,046	144,445				
Elementary and secondary education	1,879,526	—	1,879,526				
Other education	88,325	88,325	(X)				
Libraries	30,330	2,336	27,994				
Social services and income maintenance:							
Public welfare	1,059,771	1,021,079	38,692				
Cash assistance payments	52,393	51,615	778				
Vendor payments	700,431	698,868	1,563				
Other public welfare	306,947	270,596	36,351				
Hospitals	598,644	328,258	270,386				
Health	114,052	82,330	31,722				
Social insurance administration	24,998	24,998	—				
Veterans' services	1,585	1,585	(X)				

See footnote at end of table.

Table 45. **State and Local Government Finances by Level of Government and State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
NEVADA				NEVADA—Con.			
Revenue¹	10,105,496	6,504,739	5,508,102	Direct expenditure by function—Con.			
General revenue¹	7,658,916	4,396,728	5,169,533	Direct general expenditure—Con.			
Intergovernmental revenue ¹	966,375	829,530	2,044,190	Transportation:			
From Federal government	966,375	780,154	186,221	Highways	684,245	319,464	364,781
From state government	(¹)	(X)	1,857,969	Air transportation (airports)	379,275	—	379,275
From local governments ¹	(X)	49,376	(X)	Parking facilities	5,432	—	5,432
General revenue from own sources	6,692,541	3,567,198	3,125,343	Water transport and terminals	—	—	—
Taxes	4,567,339	3,044,548	1,522,791	Transit subsidies	—	—	—
Property	998,112	61,293	936,819	Public safety:			
Sales and gross receipts	2,960,924	2,611,700	349,224	Police protection	372,323	39,172	333,151
General	1,792,065	1,698,714	93,351	Fire protection	180,220	—	180,220
Selective	1,168,859	912,986	255,873	Correction	337,816	179,642	158,174
Motor fuel	284,172	226,926	57,246	Protective inspection and regulation	99,276	55,747	43,529
Alcoholic beverage	14,232	14,232	—	Environment and housing:			
Tobacco products	57,554	57,554	—	Natural resources	98,856	59,257	39,599
Public utilities	56,115	5,760	50,355	Parks and recreation	249,927	14,327	235,600
Other	756,786	608,514	148,272	Housing and community development	112,754	9,970	102,784
Individual income	—	—	—	Sewerage	153,317	—	153,317
Motor vehicle license	98,298	98,298	—	Solid waste management	9,650	4,558	5,092
Other taxes	471,113	234,365	236,748	Governmental administration:			
Charges and miscellaneous general revenue	2,125,202	522,650	1,602,552	Financial administration	194,658	122,919	71,739
Current charges	1,421,108	294,567	1,126,541	Judicial and legal	172,284	26,864	145,420
Education	251,662	189,507	62,155	General public buildings	118,637	18,191	100,446
Institutions of higher education	187,379	187,379	—	Other government administration	133,493	32,079	101,414
School lunch sales (gross)	21,004	—	21,004	Interest on general debt	487,346	155,753	331,593
Hospitals	407,133	5,615	401,518	General expenditure, n.e.c.:			
Highways	45,671	27,587	18,084	Miscellaneous commercial activities	924	—	924
Airports	200,221	—	200,221	Other and unallocable	317,012	114,591	202,421
Parking facilities	2,380	—	2,380	Utilities	562,744	46,419	516,325
Water transport and terminals	—	—	—	Capital outlay	206,411	63	206,348
Natural resources	5,165	3,649	1,516	Water supply	398,245	22,053	376,192
Parks and recreation	64,446	2,166	62,280	Electric power	47,918	24,366	23,552
Housing and community development	10,743	1,871	8,872	Gas supply	—	—	—
Sewerage	177,482	—	177,482	Transit	116,581	—	116,581
Solid waste management	8,686	2,967	5,719	Liquor store expenditure	—	—	—
Other charges	247,519	61,205	186,314	Insurance trust	755,124	755,124	—
Miscellaneous general revenue	704,094	228,083	476,011	Unemployment compensation	233,831	233,831	—
Interest earnings	422,572	137,546	285,026	Employee retirement	309,189	309,189	—
Special assessments	71,251	9,834	61,417	Other insurance trust	212,104	212,104	—
Sale of property	13,103	3,673	9,430	Debt outstanding	10,250,920	2,769,136	7,481,784
Other general revenue	197,168	77,030	120,138	Long-term	10,218,823	2,765,326	7,453,497
Other than general revenue	2,446,580	2,108,011	338,569	Full faith and credit	6,277,221	1,743,396	4,533,825
Utility revenue	365,002	26,433	338,569	Nonguaranteed	3,941,602	1,021,930	2,919,672
Water supply	286,032	1,754	284,278	Short-term	32,097	3,810	28,287
Electric power	52,580	24,679	27,901	Long-term debt by purpose:			
Gas supply	—	—	—	Education	1,980,991	82,502	1,898,489
Transit	26,390	—	26,390	Utilities	1,420,319	471,200	949,119
Liquor store revenue	—	—	—	Other	6,817,513	2,211,624	4,605,889
Insurance trust revenue	2,081,578	2,081,578	—	Long-term debt issued	2,085,894	723,270	1,362,624
Unemployment compensation	302,639	302,639	—	Long-term debt retired	633,022	211,235	421,787
Employee retirement	1,189,691	1,189,691	—	Exhibit: Change in total debt during year	1,449,212	510,613	938,599
Other insurance trust revenue	589,248	589,248	—	Cash and security holdings	17,706,943	12,362,384	5,344,559
Expenditure¹	9,235,879	5,129,625	5,874,720	Insurance trust funds	9,386,247	9,386,247	—
By character and object:				By purpose:			
Intergovernmental expenditure ¹	5,336	1,771,680	2,122	Unemployment compensation	366,934	366,934	—
Direct expenditure	9,230,543	3,357,945	5,872,598	Employee retirement	7,560,864	7,560,864	—
Current operation	6,069,737	1,982,203	4,087,534	Workers' compensation	1,458,449	1,458,449	—
Capital outlay	1,814,700	388,360	1,426,340	Miscellaneous	—	—	—
Construction	1,484,311	326,871	1,157,440	By type (Employee retirement funds):			
Other	330,389	61,489	268,900	Cash and deposits	264,714	264,714	—
Assistance and subsidies	57,718	57,699	19	Securities	7,296,150	7,296,150	—
Interest on debt	533,264	174,559	358,705	Federal	2,244,524	2,244,524	—
Insurance benefits and repayments	755,124	—	755,124	State and local government	—	—	—
Exhibit: Salaries and wages	2,893,037	820,068	2,072,969	Nongovernment	5,051,626	5,051,626	—
Direct expenditure by function	9,230,543	3,357,945	5,872,598	Other than insurance trust funds	8,320,696	2,976,137	5,344,559
Direct general expenditure	7,912,675	2,556,402	5,356,273	By purpose:			
Capital outlay	1,608,289	388,297	1,219,992	Offsets to debt	1,878,091	856,137	1,021,954
Other direct general expenditure	6,304,386	2,168,105	4,136,281	Bond funds	2,888,412	1,006,669	1,881,743
Education services:				Other	3,554,193	1,113,331	2,440,862
Education	2,394,176	583,075	1,811,101				
Higher education	534,567	534,567	—				
Elementary and secondary education	1,811,101	—	1,811,101				
Other education	48,508	48,508	(X)				
Libraries	44,244	3,364	40,880				
Social services and income maintenance:							
Public welfare	707,686	629,361	78,325				
Cash assistance payments	41,765	41,746	19				
Vendor payments	456,000	455,775	225				
Other public welfare	209,921	131,840	78,081				
Hospitals	479,492	67,089	412,403				
Health	140,402	81,749	58,653				
Social insurance administration	38,024	38,024	—				
Veterans' services	1,206	1,206	(X)				

See footnote at end of table.

Table 45. **State and Local Government Finances by Level of Government and State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
NEW HAMPSHIRE				NEW HAMPSHIRE—Con.			
Revenue¹	5,686,127	3,560,750	2,605,214	Direct expenditure by function—Con.			
General revenue¹	4,855,143	2,795,550	2,539,430	Direct general expenditure—Con.			
Intergovernmental revenue ¹	891,484	988,193	383,128	Transportation:			
From Federal government	891,484	839,669	51,815	Highways	413,132	282,814	130,318
From state government	(¹)	(X)	331,313	Air transportation (airports)	7,083	424	6,659
From local governments ¹	(X)	148,524	(X)	Parking facilities	5,589	—	5,589
General revenue from own sources	3,963,659	1,807,357	2,156,302	Water transport and terminals	2,964	2,964	—
Taxes	2,751,584	914,847	1,836,737	Transit subsidies	2,148	2,148	—
Property	1,815,186	588	1,814,598	Public safety:			
Sales and gross receipts	458,732	458,732	—	Police protection	151,104	29,158	121,946
General	—	—	—	Fire protection	88,392	—	88,392
Selective	458,732	458,732	—	Correction	86,026	59,409	26,617
Motor fuel	110,758	110,758	—	Protective inspection and regulation	27,256	21,768	5,488
Alcoholic beverage	11,104	11,104	—	Environment and housing:			
Tobacco products	50,421	50,421	—	Natural resources	36,964	29,500	7,464
Public utilities	56,797	56,797	—	Parks and recreation	47,132	10,103	37,029
Other	229,652	229,652	—	Housing and community development	76,896	42,162	34,734
Individual income	52,682	52,682	—	Sewerage	65,388	1,244	64,144
Motor vehicle license	56,304	56,304	—	Solid waste management	81,103	5,270	75,833
Other taxes	160,292	138,153	22,139	Governmental administration:			
Charges and miscellaneous general revenue	1,212,075	892,510	319,565	Financial administration	93,850	59,907	33,943
Current charges	612,241	387,359	224,882	Judicial and legal	79,401	65,783	13,618
Education	309,995	277,346	32,649	General public buildings	28,527	7,582	20,945
Institutions of higher education	277,239	277,239	—	Other government administration	71,675	15,463	56,212
School lunch sales (gross)	25,735	—	25,735	Interest on general debt	435,479	379,797	55,682
Hospitals	3,358	3,358	—	General expenditure, n.e.c.:			
Highways	57,529	57,433	96	Miscellaneous commercial activities	—	—	—
Airports	12,245	97	12,148	Other and unallocable	225,867	43,872	181,995
Parking facilities	6,232	—	6,232	Utilities	97,598	310	97,288
Water transport and terminals	208	208	—	Capital outlay	11,955	103	11,852
Natural resources	4,995	4,735	260	Water supply	79,826	310	79,516
Parks and recreation	22,712	11,250	11,462	Electric power	8,486	—	8,486
Housing and community development	15,265	3,480	11,785	Gas supply	—	—	—
Sewerage	62,191	54	62,137	Transit	9,286	—	9,286
Solid waste management	25,530	26	25,504	Liquor store expenditure	208,760	208,760	—
Other charges	91,981	29,372	62,609	Insurance trust	224,063	223,010	1,053
Miscellaneous general revenue	599,834	505,151	94,683	Unemployment compensation	42,171	42,171	—
Interest earnings	413,787	376,000	37,787	Employee retirement	143,168	142,115	1,053
Special assessments	2,416	—	2,416	Other insurance trust	38,724	38,724	—
Sale of property	4,712	67	4,645	Debt outstanding	7,072,626	5,848,446	1,224,180
Other general revenue	178,919	129,084	49,835	Long-term	7,066,726	5,848,446	1,218,280
Other than general revenue	830,984	765,200	65,784	Full faith and credit	1,908,659	768,020	1,140,639
Utility revenue	64,807	92	64,715	Nonguaranteed	5,158,067	5,080,426	77,641
Water supply	52,270	92	52,178	Short-term	5,900	—	5,900
Electric power	8,307	—	8,307	Long-term debt by purpose:			
Gas supply	—	—	—	Education	611,930	188,002	423,928
Transit	4,230	—	4,230	Utilities	239,269	—	239,269
Liquor store revenue	239,895	239,895	—	Other	6,215,527	5,660,444	555,083
Insurance trust revenue	526,282	525,213	1,069	Long-term debt issued	661,906	490,140	171,766
Unemployment compensation	68,108	68,108	—	Long-term debt retired	588,513	474,662	113,851
Employee retirement	440,082	439,013	1,069	Exhibit: Change in total debt during year	56,764	15,478	41,286
Other insurance trust revenue	18,092	18,092	—	Cash and security holdings	10,085,194	9,089,544	995,650
Expenditure¹	5,462,875	3,323,538	2,621,271	Insurance trust funds	3,791,363	3,781,530	9,833
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	413,800	68,134	Unemployment compensation	267,751	267,751	—
Direct expenditure	5,462,875	2,909,738	2,553,137	Employee retirement	3,248,467	3,238,634	9,833
Current operation	4,169,981	2,007,845	2,162,136	Workers' compensation	275,145	275,145	—
Capital outlay	518,009	206,272	311,737	Miscellaneous	—	—	—
Construction	378,642	156,847	221,795	By type (Employee retirement funds):			
Other	139,367	49,425	89,942	Cash and deposits	671,954	671,094	860
Assistance and subsidies	99,802	92,814	6,988	Securities	2,576,513	2,567,540	8,973
Interest on debt	451,020	379,797	71,223	Federal	226,239	220,611	5,628
Insurance benefits and repayments	224,063	223,010	1,053	State and local government	—	—	—
Exhibit: Salaries and wages	1,666,372	573,454	1,092,918	Nongovernment	2,350,274	2,346,929	3,345
Direct expenditure by function	5,462,875	2,909,738	2,553,137	Other than insurance trust funds	6,293,831	5,308,014	985,817
Direct general expenditure	4,932,454	2,477,658	2,454,796	By purpose:			
Capital outlay	505,451	205,566	299,885	Offsets to debt	4,900,921	4,887,429	13,492
Other direct general expenditure	4,427,003	2,272,092	2,154,911	Bond funds	81,528	—	81,528
Education services:				Other	1,311,382	420,585	890,797
Education	1,769,410	437,938	1,331,472				
Higher education	383,712	—	383,712				
Elementary and secondary education	1,331,472	—	1,331,472				
Other education	54,226	54,226	(X)				
Libraries	18,339	2,437	15,902				
Social services and income maintenance:							
Public welfare	944,464	824,518	119,946				
Cash assistance payments	62,261	55,273	6,988				
Vendor payments	658,550	657,113	1,437				
Other public welfare	223,653	112,132	111,521				
Hospitals	41,486	41,250	236				
Health	111,724	91,092	20,632				
Social insurance administration	20,854	20,854	—				
Veterans' services	201	201	(X)				

See footnote at end of table.

Table 45. **State and Local Government Finances by Level of Government and State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
NEW JERSEY				NEW JERSEY—Con.			
Revenue ¹	53,524,622	36,068,436	25,346,587	Direct expenditure by function—Con.			
General revenue ¹	43,801,215	26,944,683	24,746,933	Direct general expenditure—Con.			
Intergovernmental revenue ¹	6,398,466	6,362,916	7,925,951	Transportation:			
From Federal government	6,398,466	5,989,056	409,410	Highways	2,462,190	1,535,449	926,741
From state government	(¹)	(X)	7,516,541	Air transportation (airports)	3,385	197	3,188
From local governments ¹	(X)	373,860	(X)	Parking facilities	36,978	—	36,978
General revenue from own sources	37,402,749	20,581,767	16,820,982	Water transport and terminals	15,463	15,093	370
Taxes	27,403,361	14,414,778	12,988,583	Transit subsidies	1,532	—	1,532
Property	12,778,298	2,540	12,775,758	Public safety:			
Sales and gross receipts	7,217,079	7,192,382	24,697	Police protection	1,763,319	233,626	1,529,693
General	4,415,428	4,415,428	—	Fire protection	582,440	—	582,440
Selective	2,801,651	2,776,954	24,697	Correction	1,255,491	892,747	362,744
Motor fuel	464,676	464,676	—	Protective inspection and regulation	299,962	216,208	83,754
Alcoholic beverage	76,111	76,111	—	Environment and housing:			
Tobacco products	249,586	249,586	—	Natural resources	202,421	184,649	17,772
Public utilities	1,161,935	1,161,544	391	Parks and recreation	722,325	367,837	354,488
Other	849,343	825,037	24,306	Housing and community development	590,275	161,683	428,592
Individual income	4,853,036	4,825,411	27,625	Sewerage	820,409	18,545	801,864
Motor vehicle license	399,809	399,809	—	Solid waste management	979,784	125,666	854,118
Other taxes	891,160	730,657	160,503	Governmental administration:			
Charges and miscellaneous general revenue	9,999,388	6,166,989	3,832,399	Financial administration	716,634	384,718	331,916
Current charges	5,498,040	2,951,942	2,546,098	Judicial and legal	979,661	447,488	532,173
Education	1,438,467	999,855	438,612	General public buildings	342,989	26,845	316,144
Institutions of higher education	1,212,686	956,432	256,254	Other government administration	369,747	104,574	265,173
School lunch sales (gross)	142,567	—	142,567	Interest on general debt	2,307,213	1,377,170	930,043
Hospitals	469,767	284,975	184,792	General expenditure, n.e.c.:			
Highways	661,531	570,969	90,562	Miscellaneous commercial activities	—	—	—
Airports	3,050	3,050	—	Other and unallocable	3,691,746	1,595,411	2,096,335
Parking facilities	47,434	—	47,434	Utilities	2,111,043	1,561,647	549,396
Water transport and terminals	14,066	13,967	99	Capital outlay	754,763	681,992	72,771
Natural resources	30,655	25,293	5,362	Water supply	486,178	32,355	453,823
Parks and recreation	321,770	220,350	101,420	Electric power	67,594	—	67,594
Housing and community development	100,338	12,236	88,102	Gas supply	—	—	—
Sewerage	921,196	17,337	903,859	Transit	1,557,271	1,529,292	27,979
Solid waste management	448,425	45,697	402,728	Liquor store expenditure	—	—	—
Other charges	1,041,341	761,263	280,078	Insurance trust	4,825,326	4,814,622	10,704
Miscellaneous general revenue	4,501,348	3,215,047	1,286,301	Unemployment compensation	1,727,520	1,727,520	—
Interest earnings	1,758,204	1,269,270	488,934	Employee retirement	2,658,996	2,648,292	10,704
Special assessments	9,686	—	9,686	Other insurance trust	438,810	438,810	—
Sale of property	62,074	1,683	60,391	Debt outstanding	43,333,895	26,590,636	16,743,259
Other general revenue	2,671,384	1,944,094	727,290	Long-term	42,026,408	26,543,538	15,482,870
Other than general revenue	9,723,407	9,123,753	599,654	Full faith and credit	13,681,975	3,437,450	10,244,525
Utility revenue	1,056,308	468,704	587,604	Nonguaranteed	28,344,433	23,106,088	5,238,345
Water supply	512,287	26,760	485,527	Short-term	1,307,487	47,098	1,260,389
Electric power	86,497	—	86,497	Long-term debt by purpose:			
Gas supply	—	—	—	Education	5,105,817	1,934,967	3,170,850
Transit	457,524	441,944	15,580	Utilities	863,133	185,534	697,599
Liquor store revenue	—	—	—	Other	36,057,458	24,443,037	11,614,421
Insurance trust revenue	8,667,099	8,655,049	12,050	Long-term debt issued	3,561,896	2,078,521	1,483,375
Unemployment compensation	2,028,575	2,028,575	—	Long-term debt retired	2,740,385	1,189,948	1,550,437
Employee retirement	6,084,647	6,072,597	12,050	Exhibit: Change in total debt during year	1,012,441	929,560	82,881
Other insurance trust revenue	553,877	553,877	—	Cash and security holdings	72,838,783	63,140,390	9,698,393
Expenditure¹	47,868,258	29,432,021	25,085,555	Insurance trust funds	42,965,737	42,915,951	49,786
By character and object:				By purpose:			
Intergovernmental expenditure ¹	58,889	6,382,582	325,625	Unemployment compensation	2,128,946	2,128,946	—
Direct expenditure	47,809,369	23,049,439	24,759,930	Employee retirement	40,589,312	40,539,526	49,786
Current operation	35,196,242	14,283,691	20,912,551	Workers' compensation	189,246	189,246	—
Capital outlay	4,538,338	2,283,969	2,254,369	Miscellaneous	58,233	58,233	—
Construction	3,502,822	1,868,717	1,634,105	By type (Employee retirement funds):			
Other	1,035,516	415,252	620,264	Cash and deposits	4,206	440	3,766
Assistance and subsidies	886,917	281,949	604,968	Securities	40,585,106	40,539,086	46,020
Interest on debt	2,362,546	1,385,208	977,338	Federal	1,496,682	1,488,182	8,500
Insurance benefits and repayments	4,825,326	4,814,622	10,704	State and local government	—	—	—
Exhibit: Salaries and wages	16,900,392	4,995,846	11,904,546	Nongovernment	39,088,424	39,050,904	37,520
Direct expenditure by function	47,809,369	23,049,439	24,759,930	Other than insurance trust funds	29,873,046	20,224,439	9,648,607
Direct general expenditure	40,873,000	16,673,170	24,199,830	By purpose:			
Capital outlay	3,783,575	1,601,977	2,181,598	Offsets to debt	13,773,355	12,245,498	1,527,857
Other direct general expenditure	37,089,425	15,071,193	22,018,232	Bond funds	3,344,632	1,439,501	1,905,131
Education services:				Other	12,755,059	6,539,440	6,215,619
Education	15,013,065	3,278,022	11,735,043				
Higher education	2,689,557	2,080,624	608,933				
Elementary and secondary education	11,891,635	765,525	11,126,110				
Other education	431,873	431,873	(X)				
Libraries	241,098	3,403	237,695				
Social services and income maintenance:							
Public welfare	5,242,992	4,032,652	1,210,340				
Cash assistance payments	604,968	—	604,968				
Vendor payments	3,324,183	3,262,725	61,458				
Other public welfare	1,313,841	769,927	543,914				
Hospitals	1,167,874	888,209	279,665				
Health	973,994	692,965	281,029				
Social insurance administration	85,526	85,526	—				
Veterans' services	4,487	4,487	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
NEW MEXICO				NEW MEXICO—Con.			
Revenue¹	10,338,783	8,229,333	4,116,814	Direct expenditure by function—Con.			
General revenue¹	8,847,289	7,004,279	3,850,374	Direct general expenditure—Con.			
Intergovernmental revenue ¹	2,139,020	1,973,080	2,173,304	Transportation:			
From Federal government	2,139,020	1,926,207	212,813	Highways	847,383	628,514	218,869
From state government	(¹)	(^X)	1,960,491	Air transportation (airports)	65,972	1,314	64,658
From local governments ¹	(^X)	46,873	(^X)	Parking facilities	5,873	—	5,873
General revenue from own sources	6,708,269	5,031,199	1,677,070	Water transport and terminals	—	—	—
Taxes	4,244,527	3,363,571	880,956	Transit subsidies	—	—	—
Property	524,806	39,600	485,206	Public safety:			
Sales and gross receipts	2,165,582	1,806,403	359,179	Police protection	297,668	57,658	240,010
General	1,656,499	1,345,759	310,740	Fire protection	111,442	—	111,442
Selective	509,083	460,644	48,439	Correction	—	185,300	72,414
Motor fuel	237,185	236,696	489	Protective inspection and regulation	47,697	36,750	10,947
Alcoholic beverage	34,662	34,660	2	Environment and housing:			
Tobacco products	25,078	25,037	41	Natural resources	119,433	84,076	35,357
Public utilities	34,280	7,037	27,243	Parks and recreation	206,987	41,563	165,424
Other	177,878	157,214	20,664	Housing and community development	68,647	9,556	59,091
Individual income	747,970	747,814	156	Sewerage	105,612	6,155	99,457
Motor vehicle license	124,480	123,162	1,318	Solid waste management	90,968	3,083	87,885
Other taxes	102,656	67,559	35,097	Governmental administration:			
Charges and miscellaneous general revenue	2,463,742	1,667,628	796,114	Financial administration	188,490	105,891	82,599
Current charges	1,147,364	622,336	525,028	Judicial and legal	136,028	116,911	19,117
Education	368,779	308,839	59,940	General public buildings	41,083	9,554	31,529
Institutions of higher education	308,461	283,580	24,881	Other government administration	104,138	24,892	79,246
School lunch sales (gross)	20,402	—	20,402	Interest on general debt	287,096	123,798	163,298
Hospitals	419,790	261,810	157,980	General expenditure, n.e.c.:			
Highways	8,501	4,635	3,866	Miscellaneous commercial activities	—	—	—
Airports	55,469	—	55,469	Other and unallocable	271,307	64,495	206,812
Parking facilities	5,593	—	5,593	Utilities	363,704	—	363,704
Water transport and terminals	—	—	—	Capital outlay	109,778	—	109,778
Natural resources	23,003	15,677	7,326	Water supply	221,243	—	221,243
Parks and recreation	20,246	1,975	18,271	Electric power	76,948	—	76,948
Housing and community development	10,389	3,684	6,705	Gas supply	20,075	—	20,075
Sewerage	86,076	—	86,076	Transit	45,438	—	45,438
Solid waste management	75,310	—	75,310	Liquor store expenditure	—	—	—
Other charges	74,208	25,716	48,492	Insurance trust	572,282	572,282	—
Miscellaneous general revenue	1,316,378	1,045,292	271,086	Unemployment compensation	100,676	100,676	—
Interest earnings	704,591	528,357	176,234	Employee retirement	463,224	463,224	—
Special assessments	13,942	—	13,942	Other insurance trust	8,382	8,382	—
Sale of property	4,592	1,902	2,690	Debt outstanding	6,334,205	2,458,248	3,875,957
Other general revenue	593,253	515,033	78,220	Long-term	6,276,632	2,419,231	3,857,401
Other than general revenue	1,491,494	1,225,054	266,440	Full faith and credit	1,266,788	347,138	939,650
Utility revenue	266,440	—	266,440	Nonguaranteed	4,989,844	2,072,093	2,917,751
Water supply	144,213	—	144,213	Short-term	57,573	39,017	18,556
Electric power	97,264	—	97,264	Long-term debt by purpose:			
Gas supply	21,216	—	21,216	Education	1,024,877	445,047	579,830
Transit	3,747	—	3,747	Utilities	695,271	—	695,271
Liquor store revenue	—	—	—	Other	4,556,484	1,974,184	2,582,300
Insurance trust revenue	1,225,054	1,225,054	—	Long-term debt issued	1,382,962	634,602	748,360
Unemployment compensation	164,672	164,672	—	Long-term debt retired	696,381	316,601	379,780
Employee retirement	1,060,379	1,060,379	—	Exhibit: Change in total debt during year	714,874	329,891	384,983
Other insurance trust revenue	3	3	—	Cash and security holdings	21,871,755	18,667,530	3,204,225
Expenditure¹	9,313,310	7,058,693	4,352,846	Insurance trust funds	8,450,449	8,450,449	—
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	2,075,053	23,176	Unemployment compensation	404,893	404,893	—
Direct expenditure	9,313,310	4,983,640	4,329,670	Employee retirement	8,042,783	8,042,783	—
Current operation	7,080,891	3,754,132	3,326,759	Workers' compensation	2,773	2,773	—
Capital outlay	1,125,834	336,186	789,648	Miscellaneous	—	—	—
Construction	810,125	230,236	579,889	By type (Employee retirement funds):			
Other	315,709	105,950	209,759	Cash and deposits	432,255	432,255	—
Assistance and subsidies	199,006	197,242	1,764	Securities	7,610,528	7,610,528	—
Interest on debt	335,297	123,798	211,499	Federal	2,966,039	2,966,039	—
Insurance benefits and repayments	572,282	—	—	State and local government	—	—	—
Exhibit: Salaries and wages	3,059,700	1,261,303	1,798,397	Nongovernment	4,644,489	4,644,489	—
Direct expenditure by function	9,313,310	4,983,640	4,329,670	Other than insurance trust funds	13,421,306	10,217,081	3,204,225
Direct general expenditure	8,377,324	4,411,358	3,965,966	By purpose:			
Capital outlay	1,016,056	336,186	679,870	Offsets to debt	3,154,006	1,578,197	1,575,809
Other direct general expenditure	7,361,268	4,075,172	3,286,096	Bond funds	652,555	175,454	477,101
Education services:				Other	9,614,745	8,463,430	1,151,315
Education	2,968,963	1,026,488	1,942,475				
Higher education	1,069,769	914,853	154,916				
Elementary and secondary education	1,787,559	—	1,787,559				
Other education	111,635	111,635	(^X)				
Libraries	28,678	3,337	25,341				
Social services and income maintenance:							
Public welfare	1,295,199	1,253,017	42,182				
Cash assistance payments	156,246	154,482	1,764				
Vendor payments	917,514	904,932	12,582				
Other public welfare	221,439	193,603	27,836				
Hospitals	495,958	320,578	175,380				
Health	296,293	269,733	26,560				
Social insurance administration	37,431	37,431	—				
Veterans' services	1,264	1,264	(^X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
NEW YORK				NEW YORK—Con.			
Revenue ¹	160,058,820	95,442,410	96,811,209	Direct expenditure by function—Con.			
General revenue ¹	129,931,619	75,382,513	86,743,905	Direct general expenditure—Con.			
Intergovernmental revenue ¹	27,544,065	30,470,368	29,268,496	Transportation:			
From Federal government	27,544,065	24,277,716	3,266,349	Highways	6,063,964	2,692,357	3,371,607
From state government	(¹)	(X)	26,002,147	Air transportation (airports)	1,043,732	99,134	944,598
From local governments ¹	(X)	6,192,652	(X)	Parking facilities	53,184	—	53,184
General revenue from own sources	102,387,554	44,912,145	57,475,409	Water transport and terminals	188,365	6,026	182,339
Taxes	75,468,453	34,864,623	40,603,830	Transit subsidies	123,228	—	123,228
Property	24,121,718	—	24,121,718	Public safety:			
Sales and gross receipts	20,078,076	12,139,863	7,938,213	Police protection	5,132,773	318,217	4,814,556
General	14,104,298	7,353,097	6,751,201	Fire protection	2,050,429	—	2,050,429
Selective	5,973,778	4,786,766	1,187,012	Correction	3,908,022	2,032,323	1,875,699
Motor fuel	474,202	—	474,202	Protective inspection and regulation	571,057	380,309	190,748
Alcoholic beverage	207,323	186,845	20,478	Environment and housing:			
Tobacco products	697,139	664,197	32,942	Natural resources	402,287	298,766	103,521
Public utilities	2,118,931	1,683,018	435,913	Parks and recreation	1,645,146	320,522	1,324,624
Other	2,476,183	1,778,504	697,679	Housing and community development	3,389,266	232,253	3,157,013
Individual income	22,001,067	17,554,367	4,446,700	Sewerage	2,045,885	18,561	2,027,324
Motor vehicle license	734,358	612,900	121,458	Solid waste management	2,064,922	84,088	1,980,834
Other taxes	2,566,123	1,515,399	1,050,724	Governmental administration:			
Charges and miscellaneous general revenue	26,919,101	10,047,522	16,871,579	Financial administration	2,246,598	1,650,007	596,591
Current charges	15,771,928	4,174,894	11,597,034	Judicial and legal	2,013,877	1,273,097	740,780
Education	2,128,995	1,483,580	645,415	General public buildings	1,007,391	149,403	857,988
Institutions of higher education	1,815,108	1,433,002	382,106	Other government administration	804,250	256,804	547,446
School lunch sales (gross)	211,609	—	211,609	Interest on general debt	8,215,713	3,766,750	4,448,963
Hospitals	4,862,190	1,582,002	3,280,188	General expenditure, n.e.c.:			
Highways	1,745,721	399,681	1,346,040	Miscellaneous commercial activities	48,029	—	48,029
Airports	1,188,549	21,508	1,167,041	Other and unallocable	10,912,131	2,986,007	7,926,124
Parking facilities	133,349	—	133,349	Utilities	10,193,158	4,299,391	5,893,767
Water transport and terminals	123,038	4,458	118,580	Capital outlay	2,158,518	1,307,037	851,481
Natural resources	13,716	11,197	2,519	Water supply	1,486,304	—	1,486,304
Parks and recreation	347,729	120,983	226,746	Electric power	1,449,140	1,318,214	130,926
Housing and community development	799,965	24,241	775,724	Gas supply	2,544	—	2,544
Sewerage	1,233,303	1,758	1,231,545	Transit	7,255,170	2,981,177	4,273,993
Solid waste management	390,843	—	390,843	Liquor store expenditure	—	—	—
Other charges	2,804,530	525,486	2,279,044	Insurance trust	13,825,329	8,926,909	4,898,420
Miscellaneous general revenue	11,147,173	5,872,628	5,274,545	Unemployment compensation	2,267,618	2,267,618	—
Interest earnings	4,997,095	2,723,128	2,273,967	Employee retirement	10,063,191	5,164,771	4,898,420
Special assessments	110,475	827	109,648	Other insurance trust	1,494,520	1,494,520	—
Sale of property	287,299	2,956	284,343	Debt outstanding	151,538,584	74,078,490	77,460,094
Other general revenue	5,489,731	2,883,144	2,606,587	Long-term	145,627,739	73,565,040	72,062,699
Other than general revenue	30,127,201	20,059,897	10,067,304	Full faith and credit	55,974,500	10,522,288	45,452,212
Utility revenue	5,846,301	2,176,296	3,670,005	Nonguaranteed	89,653,239	63,042,752	26,610,487
Water supply	1,295,388	—	1,295,388	Short-term	5,910,845	513,450	5,397,395
Electric power	1,567,556	1,416,393	151,163	Long-term debt by purpose:			
Gas supply	2,846	—	2,846	Education	19,228,218	7,659,219	11,568,999
Transit	2,980,511	759,903	2,220,608	Utilities	25,525,391	10,629,737	14,895,654
Liquor store revenue	—	—	—	Other	100,874,130	55,276,084	45,598,046
Insurance trust revenue	24,280,900	17,883,601	6,397,299	Long-term debt issued	19,411,911	6,762,925	12,648,986
Unemployment compensation	2,639,013	2,639,013	—	Long-term debt retired	15,798,542	5,900,520	9,898,022
Employee retirement	19,522,276	13,124,977	6,397,299	Exhibit: Change in total debt during year	2,903,829	903,284	2,000,545
Other insurance trust revenue	2,119,611	2,119,611	—	Cash and security holdings	240,214,549	153,781,318	86,433,231
Expenditure¹	150,313,373	84,051,610	96,369,034	Insurance trust funds	166,944,949	108,292,866	58,652,083
By character and object:				By purpose:			
Intergovernmental expenditure ¹	954,602	26,446,184	4,615,689	Unemployment compensation	880,253	880,253	—
Direct expenditure	149,358,771	57,605,426	91,753,345	Employee retirement	158,569,902	99,917,819	58,652,083
Current operation	105,051,070	38,115,857	66,935,213	Workers' compensation	7,494,794	7,494,794	—
Capital outlay	16,776,385	5,486,691	11,289,694	Miscellaneous	—	—	—
Construction	13,792,299	4,671,679	9,120,620	By type (Employee retirement funds):			
Other	2,984,086	815,012	2,169,074	Cash and deposits	6,823,124	2,505,319	4,317,805
Assistance and subsidies	4,355,303	906,287	3,449,016	Securities	151,746,778	97,412,500	54,334,278
Interest on debt	9,350,684	4,169,682	5,181,002	Federal	35,634,499	22,713,378	12,921,121
Insurance benefits and repayments	13,825,329	8,926,909	4,898,420	State and local government	—	—	—
Exhibit: Salaries and wages	45,129,663	10,061,908	35,067,755	Nongovernment	116,112,279	74,699,122	41,413,157
Direct expenditure by function	149,358,771	57,605,426	91,753,345	Other than insurance trust funds	73,269,600	45,488,452	27,781,148
Direct general expenditure	125,340,284	44,379,126	80,961,158	By purpose:			
Capital outlay	14,617,867	4,179,654	10,438,213	Offsets to debt	47,373,746	35,944,015	11,429,731
Other direct general expenditure	110,722,417	40,199,472	70,522,945	Bond funds	7,109,110	2,411,116	4,697,994
Education services:				Other	18,786,744	7,133,321	11,653,423
Education	34,009,092	5,751,584	28,257,508				
Higher education	5,587,746	4,438,165	1,149,581				
Elementary and secondary education	27,107,927	—	27,107,927				
Other education	1,313,419	1,313,419	(X)				
Libraries	686,476	24,392	662,084				
Social services and income maintenance:							
Public welfare	25,917,778	17,305,921	8,611,857				
Cash assistance payments	3,449,016	—	3,449,016				
Vendor payments	17,328,560	16,835,372	493,188				
Other public welfare	5,140,202	470,549	4,669,653				
Hospitals	7,638,131	3,311,633	4,326,498				
Health	2,746,096	1,008,510	1,737,586				
Social insurance administration	406,892	406,892	—				
Veterans' services	5,570	5,570	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
NORTH CAROLINA				NORTH CAROLINA—Con.			
Revenue¹	39,047,955	25,526,697	20,947,344	Direct expenditure by function—Con.			
General revenue¹	32,569,844	21,695,686	18,300,244	Direct general expenditure—Con.			
Intergovernmental revenue ¹	6,521,352	6,318,006	7,629,432	Transportation:			
From Federal government	6,521,352	5,869,356	651,996	Highways	2,096,539	1,760,992	335,547
From state government	(¹)	(X)	6,977,436	Air transportation (airports)	154,601	3,116	151,485
From local governments ¹	(X)	448,650	(X)	Parking facilities	10,249	—	10,249
General revenue from own sources	26,048,492	15,377,680	10,670,812	Water transport and terminals	29,922	29,922	—
Taxes	17,740,952	12,678,199	5,062,753	Transit subsidies	1,939	—	1,939
Property	3,806,521	—	3,806,521	Public safety:			
Sales and gross receipts	6,346,798	5,316,289	1,030,509	Police protection	1,029,038	201,385	827,653
General	3,987,280	3,056,831	930,449	Fire protection	357,861	—	357,861
Selective	2,359,518	2,259,458	100,060	Correction	1,088,339	902,328	186,011
Motor fuel	997,217	—	—	Protective inspection and regulation	165,167	96,317	68,850
Alcoholic beverage	177,050	170,985	6,065	Environment and housing:			
Tobacco products	46,677	—	—	Natural resources	596,995	405,544	191,451
Public utilities	315,533	311,723	3,810	Parks and recreation	414,545	88,918	325,627
Other	823,041	732,856	90,185	Housing and community development	395,166	49,438	345,728
Individual income	5,458,963	5,458,963	—	Sewerage	457,221	273	456,948
Motor vehicle license	368,123	345,984	22,139	Solid waste management	490,140	15,271	474,869
Other taxes	777,199	573,615	203,584	Governmental administration:			
Charges and miscellaneous general revenue	8,307,540	2,699,481	5,608,059	Financial administration	382,407	194,374	188,033
Current charges	6,077,444	1,663,673	4,413,771	Judicial and legal	372,020	315,652	56,368
Education	1,549,199	1,195,560	353,639	General public buildings	150,983	22,254	128,729
Institutions of higher education	1,309,013	1,178,701	130,312	Other government administration	354,146	54,663	299,483
School lunch sales (gross)	180,770	—	180,770	Interest on general debt	936,157	297,042	639,115
Hospitals	2,488,022	223,200	2,264,822	General expenditure, n.e.c.:			
Highways	5,298	5,298	—	Miscellaneous commercial activities	10,064	534	9,530
Airports	137,802	—	137,802	Other and unallocable	1,079,065	338,079	740,986
Parking facilities	16,054	—	16,054	Utilities	2,854,462	—	2,854,462
Water transport and terminals	28,938	28,938	—	Capital outlay	677,678	—	677,678
Natural resources	41,996	27,125	14,871	Water supply	844,435	—	844,435
Parks and recreation	87,818	6,388	81,430	Electric power	1,813,369	—	1,813,369
Housing and community development	78,882	2,150	76,732	Gas supply	94,108	—	94,108
Sewerage	673,545	—	673,545	Transit	102,550	—	102,550
Solid waste management	297,158	221	296,937	Liquor store expenditure	260,026	—	260,026
Other charges	672,732	174,793	497,939	Insurance trust	1,921,715	1,909,921	11,794
Miscellaneous general revenue	2,230,096	1,035,808	1,194,288	Unemployment compensation	520,694	520,694	—
Interest earnings	1,483,333	708,243	775,090	Employee retirement	1,401,021	1,389,227	11,794
Special assessments	15,006	—	15,006	Other insurance trust	—	—	—
Sale of property	12,809	2,453	10,356	Debt outstanding	23,905,829	5,677,453	18,228,376
Other general revenue	718,948	325,112	393,836	Long-term	23,454,497	5,677,453	17,777,044
Other than general revenue	6,478,111	3,831,011	2,647,100	Full faith and credit	7,916,931	1,514,477	6,402,454
Utility revenue	2,323,995	—	2,323,995	Nonguaranteed	15,537,566	4,162,976	11,374,590
Water supply	340,358	—	340,358	Short-term	451,332	—	451,332
Electric power	1,857,295	—	1,857,295	Long-term debt by purpose:			
Gas supply	101,053	—	101,053	Education	3,254,410	667,016	2,587,394
Transit	25,289	—	25,289	Utilities	7,153,588	—	7,153,588
Liquor store revenue	296,339	—	296,339	Other	13,046,499	5,010,437	8,036,062
Insurance trust revenue	3,857,777	3,831,011	26,766	Long-term debt issued	3,991,657	1,696,821	2,294,836
Unemployment compensation	406,135	406,135	—	Long-term debt retired	2,168,418	532,716	1,635,702
Employee retirement	3,451,642	3,424,876	26,766	Exhibit: Change in total debt during year	1,811,603	1,164,105	647,498
Other insurance trust revenue	—	—	—	Cash and security holdings	54,112,982	42,723,338	11,389,644
Expenditure¹	36,258,374	22,864,451	21,017,855	Insurance trust funds	31,897,784	31,717,210	180,574
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	7,314,766	309,166	Unemployment compensation	1,274,412	1,274,412	—
Direct expenditure	36,258,374	15,549,685	20,708,689	Employee retirement	30,623,372	30,442,798	180,574
Current operation	27,647,354	10,910,123	16,737,231	Workers' compensation	—	—	—
Capital outlay	4,522,349	1,858,322	2,664,027	Miscellaneous	—	—	—
Construction	3,210,102	1,369,139	1,840,963	By type (Employee retirement funds):			
Other	1,312,247	489,183	823,064	Cash and deposits	9,794,234	9,782,464	11,770
Assistance and subsidies	799,628	574,277	225,351	Securities	20,829,138	20,660,334	168,804
Interest on debt	1,367,328	297,042	1,070,286	Federal	21,390	—	21,390
Insurance benefits and repayments	1,921,715	1,909,921	11,794	State and local government	—	—	—
Exhibit: Salaries and wages	11,885,843	4,199,642	7,686,201	Nongovernment	20,807,748	20,660,334	147,414
Direct expenditure by function	36,258,374	15,549,685	20,708,689	Other than insurance trust funds	22,215,198	11,006,128	11,209,070
Direct general expenditure	31,222,171	13,639,764	17,582,407	By purpose:			
Capital outlay	3,843,631	1,858,322	1,985,309	Offsets to debt	5,801,574	3,570,652	2,230,922
Other direct general expenditure	27,378,540	11,781,442	15,597,098	Bond funds	1,723,647	712,489	1,011,158
Education services:				Other	14,689,977	6,722,987	7,966,990
Education	11,017,475	3,379,751	7,637,724				
Higher education	3,636,142	2,841,886	794,256				
Elementary and secondary education	6,942,293	98,225	6,843,468				
Other education	439,040	439,040	(X)				
Libraries	135,141	5,612	129,529				
Social services and income maintenance:							
Public welfare	4,956,365	4,209,629	746,736				
Cash assistance payments	616,798	391,447	225,351				
Vendor payments	3,461,046	3,430,535	30,511				
Other public welfare	878,521	387,647	490,874				
Hospitals	3,063,427	781,210	2,282,217				
Health	1,396,498	406,759	989,739				
Social insurance administration	75,296	75,296	—				
Veterans' services	5,405	5,405	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
NORTH DAKOTA				NORTH DAKOTA—Con.			
Revenue ¹	3,789,522	2,817,603	1,448,209	Direct expenditure by function—Con.			
General revenue ¹	3,313,714	2,426,989	1,363,015	Direct general expenditure—Con.			
Intergovernmental revenue ¹	851,476	812,005	515,761	Transportation:			
From Federal government	851,476	775,584	75,892	Highways	288,628	166,048	122,580
From state government	(¹)	(X)	439,869	Air transportation (airports)	30,419	401	30,018
From local governments ¹	(X)	36,421	(X)	Parking facilities	1,688	—	1,688
General revenue from own sources	2,462,238	1,614,984	847,254	Water transport and terminals	1	—	1
Taxes	1,579,118	1,064,010	515,108	Transit subsidies	—	—	—
Property	464,918	2,212	462,706	Public safety:			
Sales and gross receipts	650,772	606,113	44,659	Police protection	56,525	8,617	47,908
General	348,314	311,433	36,881	Fire protection	47,163	—	47,163
Selective	302,458	294,680	7,778	Correction	30,251	20,692	9,559
Motor fuel	104,270	104,270	—	Protective inspection and regulation	28,045	26,592	1,453
Alcoholic beverage	5,162	5,162	—	Environment and housing:			
Tobacco products	23,873	23,873	—	Natural resources	132,992	101,234	31,758
Public utilities	31,725	27,031	4,694	Parks and recreation	91,731	9,527	82,204
Other	137,428	134,344	3,084	Housing and community development	43,109	11,569	31,540
Individual income	163,332	163,316	16	Sewerage	15,412	—	15,412
Motor vehicle license	38,458	38,458	—	Solid waste management	27,851	—	27,851
Other taxes	50,863	43,136	7,727	Governmental administration:			
Charges and miscellaneous general revenue	883,120	550,974	332,146	Financial administration	61,415	35,964	25,451
Current charges	574,267	396,043	178,224	Judicial and legal	41,250	29,156	12,094
Education	232,992	199,145	33,847	General public buildings	16,456	2,713	13,743
Institutions of higher education	197,496	197,496	—	Other government administration	21,570	11,933	9,637
School lunch sales (gross)	14,796	—	14,796	Interest on general debt	111,684	57,476	54,208
Hospitals	10,516	10,288	228	General expenditure, n.e.c.:			
Highways	5,833	3,982	1,851	Miscellaneous commercial activities	121,701	121,701	—
Airports	14,313	—	14,313	Other and unallocable	179,815	90,671	89,144
Parking facilities	2,114	—	2,114	Utilities	84,661	—	84,661
Water transport and terminals	—	—	—	Capital outlay	14,958	—	14,958
Natural resources	11,110	8,188	2,922	Water supply	60,694	—	60,694
Parks and recreation	31,553	1,549	30,004	Electric power	20,313	—	20,313
Housing and community development	5,640	371	5,269	Gas supply	171	—	171
Sewerage	22,117	—	22,117	Transit	3,483	—	3,483
Solid waste management	32,448	—	32,448	Liquor store expenditure	—	—	—
Other charges	205,631	172,520	33,111	Insurance trust	209,415	203,688	5,727
Miscellaneous general revenue	308,853	154,931	153,922	Unemployment compensation	41,615	41,615	—
Interest earnings	148,432	87,885	60,547	Employee retirement	74,891	69,164	5,727
Special assessments	33,017	—	33,017	Other insurance trust	92,909	92,909	—
Sale of property	1,225	126	1,099	Debt outstanding	1,926,705	900,079	1,026,626
Other general revenue	126,179	66,920	59,259	Long-term	1,917,233	900,079	1,017,154
Other than general revenue	475,808	390,614	85,194	Full faith and credit	373,838	—	373,838
Utility revenue	74,693	—	74,693	Nonguaranteed	1,543,395	900,079	643,316
Water supply	51,819	—	51,819	Short-term	9,472	—	9,472
Electric power	21,818	—	21,818	Long-term debt by purpose:			
Gas supply	144	—	144	Education	168,438	56,364	112,074
Transit	912	—	912	Utilities	105,013	—	105,013
Liquor store revenue	—	—	—	Other	1,643,782	843,715	800,067
Insurance trust revenue	401,115	390,614	10,501	Long-term debt issued	422,046	243,561	178,485
Unemployment compensation	38,450	38,450	—	Long-term debt retired	266,107	165,134	100,973
Employee retirement	210,890	200,389	10,501	Exhibit: Change in total debt during year	148,370	77,477	70,893
Other insurance trust revenue	151,775	151,775	—	Cash and security holdings	5,787,176	4,562,513	1,224,663
Expenditure¹	3,295,621	2,425,660	1,423,709	Insurance trust funds	2,376,068	2,265,537	110,531
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	540,154	13,594	Unemployment compensation	33,539	33,539	—
Direct expenditure	3,295,621	1,885,506	1,410,115	Employee retirement	1,794,281	1,683,750	110,531
Current operation	2,574,608	1,415,722	1,158,886	Workers' compensation	548,248	548,248	—
Capital outlay	345,934	163,749	182,185	Miscellaneous	—	—	—
Construction	263,529	133,543	129,986	By type (Employee retirement funds):			
Other	82,405	30,206	52,199	Cash and deposits	49,684	25,790	23,894
Assistance and subsidies	47,199	44,871	2,328	Securities	1,744,597	1,657,960	86,637
Interest on debt	118,465	57,476	60,989	Federal	123,680	93,700	29,980
Insurance benefits and repayments	209,415	203,688	5,727	State and local government	—	—	—
Exhibit: Salaries and wages	1,001,630	433,968	567,662	Nongovernment	1,620,917	1,564,260	56,657
Direct expenditure by function	3,295,621	1,885,506	1,410,115	Other than insurance trust funds	3,411,108	2,296,976	1,114,132
Direct general expenditure	3,001,545	1,681,818	1,319,727	By purpose:			
Capital outlay	330,976	163,749	167,227	Offsets to debt	1,347,503	867,471	480,032
Other direct general expenditure	2,670,569	1,518,069	1,152,500	Bond funds	43,644	10,301	33,343
Education services:				Other	2,019,961	1,419,204	600,757
Education	1,055,407	449,093	606,314				
Higher education	393,583	393,583	—				
Elementary and secondary education	606,314	—	606,314				
Other education	55,510	55,510	(X)				
Libraries	8,104	1,396	6,708				
Social services and income maintenance:							
Public welfare	485,325	451,332	33,993				
Cash assistance payments	32,795	30,467	2,328				
Vendor payments	303,172	300,499	2,673				
Other public welfare	149,358	120,366	28,992				
Hospitals	45,637	44,984	653				
Health	52,977	34,330	18,647				
Social insurance administration	5,817	5,817	—				
Veterans' services	572	572	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
OHIO				OHIO—Con.			
Revenue¹	66,018,054	45,249,896	30,712,896	Direct expenditure by function—Con.			
General revenue¹	49,869,711	30,792,152	29,022,297	Direct general expenditure—Con.			
Intergovernmental revenue ¹	9,636,850	8,992,850	10,588,738	Transportation:			
From Federal government	9,636,850	8,707,719	929,131	Highways	3,119,137	1,666,325	1,452,812
From state government	(¹)	(^X)	9,659,607	Air transportation (airports)	169,679	233	169,446
From local governments ¹	(^X)	285,131	(^X)	Parking facilities	47,727	—	47,727
General revenue from own sources	40,232,861	21,799,302	18,433,559	Water transport and terminals	14,385	—	14,385
Taxes	29,065,488	16,417,761	12,647,727	Transit subsidies	778	—	778
Property	8,357,113	17,614	8,339,499	Public safety:			
Sales and gross receipts	9,104,864	8,055,125	1,049,739	Police protection	1,809,547	189,923	1,619,624
General	6,173,165	5,234,151	939,014	Fire protection	884,595	—	884,595
Selective	2,931,699	2,820,974	110,725	Correction	1,513,243	1,154,282	358,961
Motor fuel	1,374,989	1,368,232	6,757	Protective inspection and regulation	227,502	161,044	66,458
Alcoholic beverage	80,113	79,689	424	Environment and housing:			
Tobacco products	298,419	298,407	12	Natural resources	338,871	300,695	38,176
Public utilities	715,020	712,893	2,127	Parks and recreation	633,225	75,851	557,374
Other	463,158	361,753	101,405	Housing and community development	799,052	55,782	743,270
Individual income	8,963,422	6,141,212	2,822,210	Sewerage	1,373,217	169,030	1,204,187
Motor vehicle license	649,358	557,388	91,970	Solid waste management	384,455	20,771	363,684
Other taxes	1,244,213	899,904	344,309	Governmental administration:			
Charges and miscellaneous general revenue	11,167,373	5,381,541	5,785,832	Financial administration	1,222,423	707,988	514,435
Current charges	6,882,163	3,014,651	3,867,512	Judicial and legal	888,985	166,672	722,313
Education	2,781,424	2,121,867	659,557	General public buildings	498,574	157,441	341,133
Institutions of higher education	2,209,747	2,112,191	97,556	Other government administration	390,511	63,947	326,564
School lunch sales (gross)	238,821	—	238,821	Interest on general debt	1,755,889	864,726	891,163
Hospitals	1,166,164	550,490	615,674	General expenditure, n.e.c.:			
Highways	169,675	135,307	34,368	Miscellaneous commercial activities	3,866	1,233	2,633
Airports	145,338	—	145,338	Other and unallocable	1,769,031	558,102	1,210,929
Parking facilities	32,908	—	32,908	Utilities	2,054,516	—	2,054,516
Water transport and terminals	13,175	—	13,175	Capital outlay	340,895	—	340,895
Natural resources	28,174	23,061	5,113	Water supply	1,018,353	—	1,018,353
Parks and recreation	149,971	9,502	140,469	Electric power	546,038	—	546,038
Housing and community development	96,392	7,819	88,573	Gas supply	39,889	—	39,889
Sewerage	1,247,097	552	1,246,545	Transit	450,236	—	450,236
Solid waste management	216,442	—	216,442	Liquor store expenditure	262,959	262,959	—
Other charges	835,403	166,053	669,350	Insurance trust	6,439,103	6,439,103	—
Miscellaneous general revenue	4,285,210	2,366,890	1,918,320	Unemployment compensation	870,926	870,926	—
Interest earnings	1,913,785	860,038	1,053,747	Employee retirement	3,922,771	3,922,771	—
Special assessments	89,923	—	89,923	Other insurance trust	1,645,406	1,645,406	—
Sale of property	14,453	14	14,439	Debt outstanding	31,100,882	13,437,403	17,663,479
Other general revenue	2,267,049	1,506,838	760,211	Long-term	30,151,983	13,281,900	16,870,083
Other than general revenue	16,148,343	14,457,744	1,690,599	Full faith and credit	10,958,440	3,043,290	7,915,150
Utility revenue	1,690,599	—	1,690,599	Nonguaranteed	19,193,543	10,238,610	8,954,933
Water supply	985,507	—	985,507	Short-term	948,899	155,503	793,396
Electric power	560,406	—	560,406	Long-term debt by purpose:			
Gas supply	38,078	—	38,078	Education	6,190,686	2,801,068	3,389,618
Transit	106,608	—	106,608	Utilities	2,719,765	—	2,719,765
Liquor store revenue	388,562	388,562	—	Other	21,241,532	10,480,832	10,760,700
Insurance trust revenue	14,069,182	14,069,182	—	Long-term debt issued	4,788,300	1,979,826	2,808,474
Unemployment compensation	1,096,269	1,096,269	—	Long-term debt retired	2,718,490	1,194,433	1,524,057
Employee retirement	10,268,834	10,268,834	—	Exhibit: Change in total debt during year	2,004,167	814,063	1,190,104
Other insurance trust revenue	2,704,079	2,704,079	—	Cash and security holdings	129,771,976	113,523,268	16,248,708
Expenditure¹	56,864,760	37,406,884	30,023,654	Insurance trust funds	96,778,360	96,778,360	—
By character and object:				By purpose:			
Intergovernmental expenditure ¹	3,642	10,441,531	127,889	Unemployment compensation	1,789,882	1,789,882	—
Direct expenditure	56,861,118	26,965,353	29,895,765	Employee retirement	77,229,791	77,229,791	—
Current operation	40,570,891	15,427,292	25,143,599	Workers' compensation	17,758,687	17,758,687	—
Capital outlay	6,359,417	2,748,621	3,610,796	Miscellaneous	—	—	—
Construction	4,658,629	2,176,466	2,482,163	By type (Employee retirement funds):			
Other	1,700,788	572,155	1,128,633	Cash and deposits	3,387,803	3,387,803	—
Assistance and subsidies	1,592,322	1,485,611	106,711	Securities	73,841,988	73,841,988	—
Interest on debt	1,899,385	864,726	1,034,659	Federal	23,517,974	23,517,974	—
Insurance benefits and repayments	6,439,103	6,439,103	—	State and local government	—	—	—
Exhibit: Salaries and wages	17,975,540	4,742,992	13,232,548	Nongovernment	50,324,014	50,324,014	—
Direct expenditure by function	56,861,118	26,965,353	29,895,765	Other than insurance trust funds	32,993,616	16,744,908	16,248,708
Direct general expenditure	48,104,540	20,263,291	27,841,249	By purpose:			
Capital outlay	6,016,275	2,746,374	3,269,901	Offsets to debt	11,629,941	6,258,830	5,371,111
Other direct general expenditure	42,088,265	17,516,917	24,571,348	Bond funds	3,667,201	1,496,651	2,170,550
Education services:				Other	17,696,474	8,989,427	8,707,047
Education	17,337,102	5,181,681	12,155,421				
Higher education	4,550,747	4,236,634	314,113				
Elementary and secondary education	11,841,308	—	11,841,308				
Other education	945,047	945,047	(^X)				
Libraries	308,321	16,798	291,523				
Social services and income maintenance:							
Public welfare	8,486,798	6,963,570	1,523,228				
Cash assistance payments	1,038,419	931,708	106,711				
Vendor payments	5,633,850	5,471,733	162,117				
Other public welfare	1,814,529	560,129	1,254,400				
Hospitals	1,653,931	875,478	778,453				
Health	2,276,435	714,458	1,561,977				
Social insurance administration	196,160	196,160	—				
Veterans' services	1,101	1,101	(^X)				

See footnote at end of table.

Table 45. **State and Local Government Finances by Level of Government and State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
OKLAHOMA				OKLAHOMA—Con.			
Revenue¹	16,106,732	11,327,842	7,267,858	Direct expenditure by function—Con.			
General revenue¹	12,840,373	8,703,926	6,625,415	Direct general expenditure—Con.			
Intergovernmental revenue ¹	2,262,848	2,169,755	2,582,061	Transportation:			
From Federal government	2,262,848	2,094,825	168,023	Highways	941,132	586,362	354,770
From state government	(¹)	(X)	2,414,038	Air transportation (airports)	62,057	298	—
From local governments ¹	(X)	74,930	(X)	Parking facilities	4,386	—	4,386
General revenue from own sources	10,577,525	6,534,171	4,043,354	Water transport and terminals	2,093	17	2,076
Taxes	7,125,909	5,060,601	2,065,308	Transit subsidies	—	—	—
Property	1,095,421	—	1,095,421	Public safety:			
Sales and gross receipts	2,877,447	1,940,658	936,789	Police protection	401,634	52,519	349,115
General	2,124,475	1,272,606	851,869	Fire protection	228,602	—	228,602
Selective	752,972	668,052	84,920	Correction	374,792	336,073	38,719
Motor fuel	348,005	347,258	747	Protective inspection and regulation	63,568	54,674	8,894
Alcoholic beverage	56,478	56,195	283	Environment and housing:			
Tobacco products	77,836	—	—	Natural resources	153,078	140,983	12,095
Public utilities	89,332	14,810	74,522	Parks and recreation	212,042	49,029	163,013
Other	181,321	171,953	9,368	Housing and community development	109,957	7,431	102,526
Individual income	1,697,600	1,697,600	—	Sewerage	204,083	383	203,700
Motor vehicle license	547,791	545,620	2,171	Solid waste management	131,736	2,724	129,012
Other taxes	282,428	251,501	30,927	Governmental administration:			
Charges and miscellaneous general revenue	3,451,616	1,473,570	1,978,046	Financial administration	275,847	180,256	95,591
Current charges	2,455,457	1,010,912	1,444,545	Judicial and legal	145,907	106,767	39,140
Education	817,264	626,173	191,091	General public buildings	50,108	16,595	33,513
Institutions of higher education	621,630	621,630	—	Other government administration	154,101	32,659	121,442
School lunch sales (gross)	53,038	—	53,038	Interest on general debt	456,103	164,796	291,307
Hospitals	855,442	187,681	667,761	General expenditure, n.e.c.:			
Highways	120,468	120,292	176	Miscellaneous commercial activities	2,364	2,364	—
Airports	71,218	—	71,218	Other and unallocable	368,603	106,646	261,957
Parking facilities	8,048	—	8,048	Utilities	864,548	251,506	613,042
Water transport and terminals	1,022	—	1,022	Capital outlay	124,855	6,444	118,411
Natural resources	8,924	5,099	3,825	Water supply	391,523	2,474	389,049
Parks and recreation	69,477	20,632	48,845	Electric power	426,211	244,548	181,663
Housing and community development	31,573	5,417	26,156	Gas supply	21,044	4,484	16,560
Sewerage	173,207	—	173,207	Transit	25,770	—	25,770
Solid waste management	134,561	842	133,719	Liquor store expenditure	—	—	—
Other charges	164,253	44,776	119,477	Insurance trust	1,075,740	1,054,754	20,986
Miscellaneous general revenue	996,159	462,658	533,501	Unemployment compensation	130,471	130,471	—
Interest earnings	587,835	258,686	329,149	Employee retirement	785,216	764,230	20,986
Special assessments	4,484	—	4,484	Other insurance trust	160,053	160,053	—
Sale of property	12,605	362	12,243	Debt outstanding	9,589,261	3,795,206	5,794,055
Other general revenue	391,235	203,610	187,625	Long-term	9,525,581	3,795,134	5,730,447
Other than general revenue	3,266,359	2,623,916	642,443	Full faith and credit	1,828,722	326,540	1,502,182
Utility revenue	861,962	267,469	594,493	Nonguaranteed	7,696,859	3,468,594	4,228,265
Water supply	354,585	5,052	349,533	Short-term	63,680	72	63,608
Electric power	477,028	254,807	222,221	Long-term debt by purpose:			
Gas supply	26,388	7,610	18,778	Education	847,298	161,836	685,462
Transit	3,961	—	3,961	Utilities	2,281,120	1,389,421	891,699
Liquor store revenue	—	—	—	Other	6,397,163	2,243,877	4,153,286
Insurance trust revenue	2,404,397	2,356,447	47,950	Long-term debt issued	854,643	209,534	645,109
Unemployment compensation	191,484	191,484	—	Long-term debt retired	892,157	300,880	591,277
Employee retirement	1,963,027	1,915,077	47,950	Exhibit: Change in total debt during year	-39,069	-91,356	52,287
Other insurance trust revenue	249,886	249,886	—	Cash and security holdings	22,985,143	16,871,667	6,113,476
Expenditure¹	14,159,189	9,592,711	7,153,311	Insurance trust funds	12,196,401	11,675,076	521,325
By character and object:				By purpose:			
Intergovernmental expenditure ¹	40,816	2,625,134	2,515	Unemployment compensation	593,361	593,361	—
Direct expenditure	14,118,373	6,967,577	7,150,796	Employee retirement	10,880,824	10,359,499	521,325
Current operation	10,740,059	4,816,147	5,923,912	Workers' compensation	722,216	722,216	—
Capital outlay	1,524,920	664,013	860,907	Miscellaneous	—	—	—
Construction	957,600	472,453	485,147	By type (Employee retirement funds):			
Other	567,320	191,560	375,760	Cash and deposits	394,771	369,898	24,873
Assistance and subsidies	190,804	190,727	77	Securities	10,486,053	9,989,601	496,452
Interest on debt	586,850	241,936	344,914	Federal	2,193,033	2,106,823	86,210
Insurance benefits and repayments	1,075,740	1,054,754	20,986	State and local government	—	—	—
Exhibit: Salaries and wages	5,037,419	1,759,516	3,277,903	Nongovernment	8,293,020	7,882,778	410,242
Direct expenditure by function	14,118,373	6,967,577	7,150,796	Other than insurance trust funds	10,788,742	5,196,591	5,592,151
Direct general expenditure	12,178,085	5,661,317	6,516,768	By purpose:			
Capital outlay	1,400,065	657,569	742,496	Offsets to debt	3,978,330	1,517,264	2,461,066
Other direct general expenditure	10,778,020	5,003,748	5,774,272	Bond funds	972,151	160,490	811,661
Education services:				Other	5,838,261	3,518,837	2,319,424
Education	4,776,044	1,559,883	3,216,161				
Higher education	1,367,707	—	—				
Elementary and secondary education	3,234,155	17,994	3,216,161				
Other education	174,182	174,182	(X)				
Libraries	56,071	4,235	51,836				
Social services and income maintenance:							
Public welfare	1,692,153	1,677,259	14,894				
Cash assistance payments	113,344	113,267	77				
Vendor payments	1,182,779	1,182,736	43				
Other public welfare	396,030	381,256	14,774				
Hospitals	934,740	290,400	644,340				
Health	345,294	257,374	87,920				
Social insurance administration	31,590	31,590	—				
Veterans' services	—	—	(X)				

See footnote at end of table.

Table 45. **State and Local Government Finances by Level of Government and State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
OREGON				OREGON—Con.			
Revenue¹	22,112,711	15,004,426	10,345,636	Direct expenditure by function—Con.			
General revenue¹	17,576,702	11,285,810	9,528,243	Direct general expenditure—Con.			
Intergovernmental revenue ¹	4,165,219	3,517,946	3,884,624	Transportation:			
From Federal government	4,165,219	3,420,114	745,105	Highways	1,169,656	616,867	552,789
From state government	(¹)	(X)	3,139,519	Air transportation (airports)	165,474	1,715	163,759
From local governments ¹	(X)	97,832	(X)	Parking facilities	12,504	—	12,504
General revenue from own sources	13,411,483	7,767,864	5,643,619	Water transport and terminals	67,561	—	67,561
Taxes	8,066,469	4,946,304	3,120,165	Transit subsidies	571	—	571
Property	2,533,167	—	2,533,088	Public safety:			
Sales and gross receipts	831,183	673,827	157,356	Police protection	582,016	104,600	477,416
General	113	—	113	Fire protection	296,196	—	296,196
Selective	831,070	673,827	157,243	Correction	579,867	378,965	200,902
Motor fuel	430,579	421,427	9,152	Protective inspection and regulation	130,543	42,801	87,742
Alcoholic beverage	12,017	11,753	264	Environment and housing:			
Tobacco products	155,085	154,562	523	Natural resources	313,181	248,113	65,068
Public utilities	102,003	8,876	93,127	Parks and recreation	265,655	33,881	231,774
Other	131,386	77,209	54,177	Housing and community development	365,339	74,633	290,706
Individual income	3,272,716	3,272,594	122	Sewerage	471,963	—	471,963
Motor vehicle license	344,053	333,843	10,210	Solid waste management	149,964	40,060	109,904
Other taxes	648,379	228,990	419,389	Governmental administration:			
Charges and miscellaneous general revenue	5,345,014	2,821,560	2,523,454	Financial administration	609,977	451,179	158,798
Current charges	2,916,811	1,234,534	1,682,277	Judicial and legal	311,540	141,529	170,011
Education	815,716	528,294	287,422	General public buildings	147,031	20,216	126,815
Institutions of higher education	654,569	510,049	144,520	Other government administration	181,204	48,151	133,053
School lunch sales (gross)	46,558	—	46,558	Interest on general debt	669,411	361,039	308,372
Hospitals	606,664	340,872	265,792	General expenditure, n.e.c.:			
Highways	33,519	12,049	21,470	Miscellaneous commercial activities	—	—	—
Airports	80,954	—	80,954	Other and unallocable	663,540	228,014	435,526
Parking facilities	23,116	—	23,116	Utilities	1,295,307	725	1,294,582
Water transport and terminals	92,965	—	92,965	Capital outlay	461,926	5	461,921
Natural resources	119,485	92,804	26,681	Water supply	355,657	—	355,657
Parks and recreation	74,976	14,956	60,020	Electric power	476,241	—	476,241
Housing and community development	29,727	3,156	26,571	Gas supply	2,603	—	2,603
Sewerage	357,802	—	357,802	Transit	460,806	725	460,081
Solid waste management	46,121	—	46,121	Liquor store expenditure	114,868	114,868	—
Other charges	635,766	242,403	393,363	Insurance trust	1,950,861	1,905,418	45,443
Miscellaneous general revenue	2,428,203	1,587,026	841,177	Unemployment compensation	517,560	517,560	—
Interest earnings	1,000,878	610,621	390,257	Employee retirement	954,493	909,050	45,443
Special assessments	112,880	—	112,880	Other insurance trust	478,808	478,808	—
Sale of property	56,462	38,592	17,870	Debt outstanding	13,092,043	5,840,879	7,251,164
Other general revenue	1,257,983	937,813	320,170	Long-term	13,004,272	5,840,879	7,163,393
Other than general revenue	4,536,009	3,718,616	817,393	Full faith and credit	6,870,744	3,308,717	3,562,027
Utility revenue	816,225	—	816,225	Nonguaranteed	6,133,528	2,532,162	3,601,366
Water supply	297,889	—	297,889	Short-term	87,771	—	87,771
Electric power	462,739	—	462,739	Long-term debt by purpose:			
Gas supply	2,230	—	2,230	Education	2,484,146	620,897	1,863,249
Transit	53,367	—	53,367	Utilities	1,324,402	—	1,324,402
Liquor store revenue	190,520	190,520	—	Other	9,195,724	5,219,982	3,975,742
Insurance trust revenue	3,529,264	3,528,096	1,168	Long-term debt issued	1,983,684	621,054	1,362,630
Unemployment compensation	692,315	692,315	—	Long-term debt retired	1,390,695	823,051	567,644
Employee retirement	2,299,860	2,298,692	1,168	Exhibit: Change in total debt during year	585,356	-201,997	787,353
Other insurance trust revenue	537,089	537,089	—	Cash and security holdings	30,417,351	24,103,019	6,314,332
Expenditure¹	19,898,069	12,388,248	10,730,357	Insurance trust funds	16,234,012	16,215,076	18,936
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	3,207,793	12,743	Unemployment compensation	952,458	952,458	—
Direct expenditure	19,898,069	9,180,455	10,717,614	Employee retirement	13,015,810	12,996,874	18,936
Current operation	14,023,819	5,765,526	8,258,293	Workers' compensation	2,265,744	2,265,744	—
Capital outlay	2,755,529	722,782	2,032,747	Miscellaneous	—	—	—
Construction	2,232,796	623,724	1,609,072	By type (Employee retirement funds):			
Other	522,733	99,058	423,675	Cash and deposits	811,136	792,200	18,936
Assistance and subsidies	426,186	425,690	496	Securities	12,204,674	12,204,674	—
Interest on debt	741,674	361,039	380,635	Federal	2,459,897	2,459,897	—
Insurance benefits and repayments	1,950,861	1,905,418	45,443	State and local government	—	—	—
Exhibit: Salaries and wages	5,915,848	1,759,333	4,156,515	Nongovernment	9,744,777	9,744,777	—
Direct expenditure by function	19,898,069	9,180,455	10,717,614	Other than insurance trust funds	14,183,339	7,887,943	6,295,396
Direct general expenditure	16,537,033	7,159,444	9,377,589	By purpose:			
Capital outlay	2,293,013	722,187	1,570,826	Offsets to debt	4,127,988	3,089,314	1,038,674
Other direct general expenditure	14,244,020	6,437,257	7,806,763	Bond funds	1,976,513	523,879	1,452,634
Education services:				Other	8,078,838	4,274,750	3,804,088
Education	5,539,625	1,361,123	4,178,502				
Higher education	1,666,057	1,146,267	519,790				
Elementary and secondary education	3,658,712	—	3,658,712				
Other education	214,856	214,856	(X)				
Libraries	103,348	2,825	100,523				
Social services and income maintenance:							
Public welfare	2,393,223	2,343,073	50,150				
Cash assistance payments	347,559	347,063	496				
Vendor payments	1,489,880	1,489,848	32				
Other public welfare	555,784	506,162	49,622				
Hospitals	709,554	438,214	271,340				
Health	586,507	170,863	415,644				
Social insurance administration	40,544	40,544	—				
Veterans' services	11,039	11,039	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
PENNSYLVANIA				PENNSYLVANIA—Con.			
Revenue ¹	72,272,643	49,317,529	33,228,951	Direct expenditure by function—Con.			
General revenue ¹	55,314,501	35,212,460	30,375,878	Direct general expenditure—Con.			
Intergovernmental revenue ¹	11,065,489	9,420,286	11,919,040	Transportation:			
From Federal government	11,065,489	9,343,925	1,721,564	Highways	3,070,437	2,064,104	1,006,333
From state government	(¹)	(^X)	10,197,476	Air transportation (airports)	293,300	13,561	279,739
From local governments ¹	(^X)	76,361	(^X)	Parking facilities	91,560	—	91,560
General revenue from own sources	44,249,012	25,792,174	18,456,838	Water transport and terminals	22,998	4,341	18,657
Taxes	31,879,726	19,377,456	12,502,270	Transit subsidies	—	—	—
Property	9,009,480	203,497	8,805,983	Public safety:			
Sales and gross receipts	9,516,144	9,221,017	295,127	Police protection	1,838,949	636,266	1,202,683
General	6,160,545	6,054,540	106,005	Fire protection	410,401	—	410,401
Selective	3,355,599	3,166,477	189,122	Correction	1,740,743	1,039,058	701,685
Motor fuel	789,522	789,522	—	Protective inspection and regulation	181,006	128,022	52,984
Alcoholic beverage	155,912	155,912	—	Environment and housing:			
Tobacco products	335,530	335,530	—	Natural resources	450,304	417,874	32,430
Public utilities	805,281	717,508	87,773	Parks and recreation	523,729	107,810	415,919
Other	1,269,354	1,168,005	101,349	Housing and community development	1,132,483	17,186	1,115,297
Individual income	7,792,951	5,574,994	2,217,957	Sewerage	1,165,379	65	1,165,314
Motor vehicle license	505,700	505,700	—	Solid waste management	534,990	49,975	485,015
Other taxes	3,479,744	2,296,541	1,183,203	Governmental administration:			
Charges and miscellaneous general revenue	12,369,286	6,414,718	5,954,568	Financial administration	805,945	523,130	282,815
Current charges	7,325,514	3,686,524	3,638,990	Judicial and legal	866,434	248,821	617,613
Education	2,556,526	2,107,765	448,761	General public buildings	303,886	33,197	270,689
Institutions of higher education	2,226,177	2,033,148	193,029	Other government administration	593,485	183,182	410,303
School lunch sales (gross)	225,192	—	225,192	Interest on general debt	3,398,745	1,180,679	2,218,066
Hospitals	1,126,968	1,086,046	40,922	General expenditure, n.e.c.:			
Highways	373,786	334,196	39,590	Miscellaneous commercial activities	—	—	—
Airports	321,202	8,371	312,831	Other and unallocable	3,198,272	1,433,833	1,764,439
Parking facilities	155,817	—	155,817	Utilities	2,877,978	—	2,877,978
Water transport and terminals	7,005	—	7,005	Capital outlay	642,009	—	642,009
Natural resources	47,654	47,634	20	Water supply	852,551	—	852,551
Parks and recreation	107,831	17,084	90,747	Electric power	77,253	—	77,253
Housing and community development	163,617	13,042	150,575	Gas supply	551,482	—	551,482
Sewerage	1,176,357	92	1,176,265	Transit	1,396,692	—	1,396,692
Solid waste management	375,477	85	375,392	Liquor store expenditure	676,985	676,985	—
Other charges	913,274	72,209	841,065	Insurance trust	5,591,848	4,910,697	681,151
Miscellaneous general revenue	5,043,772	2,728,194	2,315,578	Unemployment compensation	1,956,902	1,956,902	—
Interest earnings	2,641,880	1,081,858	1,560,022	Employee retirement	3,370,205	2,689,054	681,151
Special assessments	80,412	—	80,412	Other insurance trust	264,741	264,741	—
Sale of property	49,394	2,264	47,130	Debt outstanding	59,873,639	15,367,631	44,506,008
Other general revenue	2,272,086	1,644,072	628,014	Long-term	59,376,169	14,988,308	44,387,861
Other than general revenue	16,958,142	14,105,069	2,853,073	Full faith and credit	23,153,875	4,820,898	18,332,977
Utility revenue	1,822,793	—	1,822,793	Nonguaranteed	36,222,294	10,167,410	26,054,884
Water supply	786,974	—	786,974	Short-term	497,470	379,323	118,147
Electric power	95,043	—	95,043	Long-term debt by purpose:			
Gas supply	573,016	—	573,016	Education	13,870,918	1,710,624	12,160,294
Transit	367,760	—	367,760	Utilities	4,620,578	—	4,620,578
Liquor store revenue	732,783	732,783	—	Other	40,884,673	13,277,684	27,606,989
Insurance trust revenue	14,402,566	13,372,286	1,030,280	Long-term debt issued	6,880,050	1,611,069	5,268,981
Unemployment compensation	4,020,569	4,020,569	—	Long-term debt retired	5,301,233	1,211,700	4,089,533
Employee retirement	10,015,374	8,985,094	1,030,280	Exhibit: Change in total debt during year	1,512,201	338,927	1,173,274
Other insurance trust revenue	366,623	366,623	—	Cash and security holdings	113,249,120	77,929,930	35,319,190
Expenditure¹	62,205,587	39,296,273	32,657,124	Insurance trust funds	67,162,288	60,335,731	6,826,557
By character and object:				By purpose:			
Intergovernmental expenditure ¹	107,894	9,844,265	11,439	Unemployment compensation	2,240,913	2,240,913	—
Direct expenditure	62,097,693	29,452,008	32,645,685	Employee retirement	63,356,882	56,530,325	6,826,557
Current operation	46,125,419	20,246,780	25,878,639	Workers' compensation	1,564,493	1,564,493	—
Capital outlay	5,311,620	1,678,474	3,633,146	Miscellaneous	—	—	—
Construction	4,225,325	1,298,935	2,926,390	By type (Employee retirement funds):			
Other	1,086,295	379,539	706,756	Cash and deposits	1,501,389	920,321	581,068
Assistance and subsidies	1,435,378	1,435,378	—	Securities	61,855,493	55,610,004	6,245,489
Interest on debt	3,633,428	1,180,679	2,452,749	Federal	8,606,047	7,113,337	1,492,710
Insurance benefits and repayments	5,591,848	4,910,697	681,151	State and local government	—	—	—
Exhibit: Salaries and wages	18,155,648	5,031,283	13,124,365	Nongovernment	53,249,446	48,496,667	4,752,779
Direct expenditure by function	62,097,693	29,452,008	32,645,685	Other than insurance trust funds	46,086,832	17,594,199	28,492,633
Direct general expenditure	52,950,882	23,864,326	29,086,556	By purpose:			
Capital outlay	4,667,677	1,676,540	2,991,137	Offsets to debt	23,572,830	8,316,728	15,256,102
Other direct general expenditure	48,283,205	22,187,786	26,095,419	Bond funds	5,864,437	573,070	5,291,367
Education services:				Other	16,649,565	8,704,401	7,945,164
Education	18,577,751	4,998,110	13,579,641				
Higher education	4,124,801	3,631,009	493,792				
Elementary and secondary education	13,108,015	22,166	13,085,849				
Other education	1,344,935	1,344,935	(^X)				
Libraries	146,463	7,140	139,323				
Social services and income maintenance:							
Public welfare	9,985,366	8,573,377	1,411,989				
Cash assistance payments	939,610	939,610	—				
Vendor payments	5,533,247	5,532,407	840				
Other public welfare	3,512,509	2,101,360	1,411,149				
Hospitals	1,617,815	1,439,182	178,633				
Health	1,780,670	545,642	1,235,028				
Social insurance administration	217,912	217,912	—				
Veterans' services	1,859	1,859	(^X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
RHODE ISLAND				RHODE ISLAND—Con.			
Revenue ¹	5,912,057	4,266,700	2,285,741	Direct expenditure by function—Con.			
General revenue ¹	5,028,779	3,538,315	2,130,848	Direct general expenditure—Con.			
Intergovernmental revenue ¹	1,153,850	1,108,615	685,619	Transportation:			
From Federal government	1,153,850	1,051,064	102,786	Highways	250,530	191,541	58,989
From state government	(¹)	(^X)	582,833	Air transportation (airports)	32,590	32,590	—
From local governments ¹	(^X)	57,551	(^X)	Parking facilities	255	—	255
General revenue from own sources	3,874,929	2,429,700	1,445,229	Water transport and terminals	1,981	1,285	696
Taxes	2,915,945	1,681,439	1,234,506	Transit subsidies	21,476	21,476	—
Property	1,221,214	4,115	1,217,099	Public safety:			
Sales and gross receipts	852,131	850,795	1,336	Police protection	174,864	31,945	142,919
General	489,624	489,624	—	Fire protection	134,814	—	134,814
Selective	362,507	361,171	1,336	Correction	119,698	119,698	—
Motor fuel	123,662	123,662	—	Protective inspection and regulation	23,167	14,625	8,542
Alcoholic beverage	8,594	8,594	—	Environment and housing:			
Tobacco products	54,282	54,282	—	Natural resources	24,683	24,557	126
Public utilities	69,381	69,381	—	Parks and recreation	64,468	31,247	33,221
Other	106,588	105,252	1,336	Housing and community development	121,854	11,031	110,823
Individual income	639,703	639,703	—	Sewerage	101,314	49,301	52,013
Motor vehicle license	47,314	—	—	Solid waste management	48,830	22,240	26,590
Other taxes	66,385	50,314	16,071	Governmental administration:			
Charges and miscellaneous general revenue	958,984	748,261	210,723	Financial administration	107,349	80,914	26,435
Current charges	435,760	289,532	146,228	Judicial and legal	92,124	84,118	8,006
Education	199,719	184,548	15,171	General public buildings	31,600	17,958	13,642
Institutions of higher education	179,259	179,259	—	Other government administration	60,550	32,273	28,277
School lunch sales (gross)	13,317	—	13,317	Interest on general debt	347,771	300,172	47,599
Hospitals	2,643	2,643	—	General expenditure, n.e.c.:			
Highways	10,966	10,966	—	Miscellaneous commercial activities	1,632	1,632	—
Airports	39,813	39,813	—	Other and unallocable	279,932	110,034	169,898
Parking facilities	1,010	—	1,010	Utilities	138,830	36,557	102,273
Water transport and terminals	1,614	71	1,543	Capital outlay	26,558	2,219	24,339
Natural resources	1,022	960	62	Water supply	97,716	—	97,716
Parks and recreation	13,208	2,957	10,251	Electric power	4,557	—	4,557
Housing and community development	29,642	2,969	26,673	Gas supply	—	—	—
Sewerage	49,563	2,133	47,430	Transit	36,557	36,557	—
Solid waste management	5,733	2,389	3,344	Liquor store expenditure	—	—	—
Other charges	80,827	40,083	40,744	Insurance trust	654,156	592,578	61,578
Miscellaneous general revenue	523,224	458,729	64,495	Unemployment compensation	229,645	229,645	—
Interest earnings	325,384	292,945	32,439	Employee retirement	325,578	264,000	61,578
Special assessments	1,075	—	1,075	Other insurance trust	98,933	98,933	—
Sale of property	1,955	1,446	509	Debt outstanding	6,414,307	5,301,681	1,112,626
Other general revenue	194,810	164,338	30,472	Long-term	6,351,307	5,282,246	1,069,061
Other than general revenue	883,278	728,385	154,893	Full faith and credit	2,019,663	1,106,068	913,595
Utility revenue	104,977	9,266	95,711	Nonguaranteed	4,331,644	4,176,178	155,466
Water supply	91,333	—	91,333	Short-term	63,000	19,435	43,565
Electric power	4,378	—	4,378	Long-term debt by purpose:			
Gas supply	—	—	—	Education	280,453	44,375	236,078
Transit	9,266	9,266	—	Utilities	99,508	—	99,508
Liquor store revenue	—	—	—	Other	5,971,346	5,237,871	733,475
Insurance trust revenue	778,301	719,119	59,182	Long-term debt issued	984,026	821,389	162,637
Unemployment compensation	278,288	278,288	—	Long-term debt retired	1,166,503	1,066,301	100,202
Employee retirement	393,117	333,935	59,182	Exhibit: Change in total debt during year	-213,094	-249,012	35,918
Other insurance trust revenue	106,896	106,896	—	Cash and security holdings	10,434,547	9,586,571	847,976
Expenditure¹	5,677,315	4,001,776	2,162,077	Insurance trust funds	6,129,603	5,725,695	403,908
By character and object:				By purpose:			
Intergovernmental expenditure ¹	21,314	506,349	1,503	Unemployment compensation	122,941	122,941	—
Direct expenditure	5,656,001	3,495,427	2,160,574	Employee retirement	5,915,908	5,512,000	403,908
Current operation	4,091,834	2,173,040	1,918,794	Workers' compensation	—	37,000	—
Capital outlay	390,123	267,401	122,722	Miscellaneous	53,754	53,754	—
Construction	319,234	221,425	97,809	By type (Employee retirement funds):			
Other	70,889	45,976	24,913	Cash and deposits	30,656	11,024	19,632
Assistance and subsidies	164,411	162,110	2,301	Securities	5,885,252	5,500,976	384,276
Interest on debt	355,477	300,298	55,179	Federal	1,747,741	1,683,707	64,034
Insurance benefits and repayments	654,156	592,578	61,578	State and local government	—	—	—
Exhibit: Salaries and wages	1,815,481	716,969	1,098,512	Nongovernment	4,137,511	3,817,269	320,242
Direct expenditure by function	5,656,001	3,495,427	2,160,574	Other than insurance trust funds	4,304,944	3,860,876	444,068
Direct general expenditure	4,863,015	2,866,292	1,996,723	By purpose:			
Capital outlay	363,565	265,182	98,383	Offsets to debt	3,080,309	3,076,479	3,830
Other direct general expenditure	4,499,450	2,601,110	1,898,340	Bond funds	383,272	265,671	117,601
Education services:				Other	841,363	518,726	322,637
Education	1,576,724	472,481	1,104,243				
Higher education	339,838	—	339,838				
Elementary and secondary education	1,127,279	23,036	1,104,243				
Other education	109,607	109,607	(^X)				
Libraries	24,431	6,749	17,682				
Social services and income maintenance:							
Public welfare	854,381	846,106	8,275				
Cash assistance payments	132,232	129,931	2,301				
Vendor payments	523,275	523,214	61				
Other public welfare	198,874	192,961	5,913				
Hospitals	79,877	79,877	—				
Health	251,757	248,079	3,678				
Social insurance administration	34,294	34,294	—				
Veterans' services	—	—	(^X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
SOUTH CAROLINA				SOUTH CAROLINA—Con.			
Revenue¹	19,880,543	13,804,751	8,860,540	Direct expenditure by function—Con.			
General revenue¹	15,872,631	10,750,064	7,907,315	Direct general expenditure—Con.			
Intergovernmental revenue ¹	3,308,768	3,161,523	2,931,993	Transportation:			
From Federal government	3,308,768	3,041,328	267,440	Highways	772,688	620,275	152,413
From state government	(1)	(X)	2,664,553	Air transportation (airports)	86,678	4,427	82,251
From local governments ¹	(X)	120,195	(X)	Parking facilities	4,555	—	4,555
General revenue from own sources	12,563,863	7,588,541	4,975,322	Water transport and terminals	69,291	69,291	—
Taxes	7,802,480	5,381,412	2,421,068	Transit subsidies	2,656	—	2,656
Property	2,095,292	13,604	2,081,688	Public safety:			
Sales and gross receipts	2,882,885	2,735,295	147,590	Police protection	494,197	153,363	340,834
General	2,110,662	2,032,134	78,528	Fire protection	160,725	—	160,725
Selective	772,223	703,161	69,062	Correction	—	429,244	98,103
Motor fuel	327,777	327,777	—	Protective inspection and regulation	58,249	42,884	15,365
Alcoholic beverage	117,793	117,793	—	Environment and housing:			
Tobacco products	30,510	30,510	—	Natural resources	179,982	169,729	10,253
Public utilities	87,309	37,607	49,702	Parks and recreation	201,037	44,903	156,134
Other	208,834	189,474	19,360	Housing and community development	148,177	27,611	120,566
Individual income	1,932,992	1,932,992	—	Sewerage	157,323	—	157,323
Motor vehicle license	107,314	95,938	11,376	Solid waste management	205,583	3,270	202,313
Other taxes	544,647	364,233	180,414	Governmental administration:			
Charges and miscellaneous general revenue	4,761,383	2,207,129	2,554,254	Financial administration	209,295	121,760	87,535
Current charges	3,654,653	1,599,571	2,055,082	Judicial and legal	159,935	50,358	109,577
Education	864,718	695,980	168,738	General public buildings	179,439	100,204	79,235
Institutions of higher education	673,728	673,728	—	Other government administration	203,409	32,667	170,742
School lunch sales (gross)	58,515	—	58,515	Interest on general debt	510,571	208,648	301,923
Hospitals	1,911,008	709,121	1,201,887	General expenditure, n.e.c.:			
Highways	—	—	—	Miscellaneous commercial activities	—	—	—
Airports	28,374	315	28,059	Other and unallocable	590,767	269,169	321,598
Parking facilities	18,579	—	18,579	Utilities	1,672,236	639,714	1,032,522
Water transport and terminals	71,145	71,145	—	Capital outlay	273,322	79,860	193,462
Natural resources	13,724	12,913	811	Water supply	—	—	480,262
Parks and recreation	46,551	18,856	27,695	Electric power	1,018,457	639,714	378,743
Housing and community development	25,426	3,423	22,003	Gas supply	151,934	—	151,934
Sewerage	182,597	—	182,597	Transit	21,583	—	21,583
Solid waste management	124,849	6,133	118,716	Liquor store expenditure	—	—	—
Other charges	367,682	81,685	285,997	Insurance trust	1,082,938	1,080,349	2,589
Miscellaneous general revenue	1,106,730	607,558	499,172	Unemployment compensation	248,157	248,157	—
Interest earnings	667,705	371,953	295,752	Employee retirement	744,079	741,490	2,589
Special assessments	15,891	15,891	—	Other insurance trust	90,702	90,702	—
Sale of property	10,608	1,845	8,763	Debt outstanding	14,102,610	5,349,807	8,752,803
Other general revenue	412,526	233,760	178,766	Long-term	13,860,766	5,145,034	8,715,732
Other than general revenue	4,007,912	3,054,687	953,225	Full faith and credit	4,109,397	1,050,451	3,058,946
Utility revenue	1,648,791	699,606	949,185	Nonguaranteed	9,751,369	4,094,583	5,656,786
Water supply	410,580	—	410,580	Short-term	241,844	204,773	37,071
Electric power	1,071,030	699,606	371,424	Long-term debt by purpose:			
Gas supply	156,795	—	156,795	Education	2,337,180	466,012	1,871,168
Transit	10,386	—	10,386	Utilities	5,005,117	2,552,167	2,452,950
Liquor store revenue	—	—	—	Other	6,518,469	2,126,855	4,391,614
Insurance trust revenue	2,359,121	2,355,081	4,040	Long-term debt issued	2,961,281	661,821	2,299,460
Unemployment compensation	343,337	343,337	—	Long-term debt retired	1,661,360	603,667	1,057,693
Employee retirement	1,946,578	1,942,538	4,040	Exhibit: Change in total debt during year	1,271,108	25,607	1,245,501
Other insurance trust revenue	69,206	69,206	—	Cash and security holdings	25,902,279	20,139,801	5,762,478
Expenditure¹	18,694,456	12,818,025	8,828,242	Insurance trust funds	16,744,466	16,706,987	37,479
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	2,934,650	17,161	Unemployment compensation	683,839	683,839	—
Direct expenditure	18,694,456	9,883,375	8,811,081	Employee retirement	15,962,950	15,925,471	37,479
Current operation	14,332,479	7,297,455	7,035,024	Workers' compensation	97,677	97,677	—
Capital outlay	2,161,193	844,018	1,317,175	Miscellaneous	—	—	—
Construction	1,436,451	645,783	790,668	By type (Employee retirement funds):			
Other	724,742	198,235	526,507	Cash and deposits	598,279	597,771	508
Assistance and subsidies	287,892	287,892	—	Securities	15,364,671	15,327,700	36,971
Interest on debt	829,954	373,661	456,293	Federal	6,558,024	6,541,576	16,448
Insurance benefits and repayments	1,082,938	1,080,349	2,589	State and local government	—	—	—
Exhibit: Salaries and wages	6,563,257	2,554,208	4,009,049	Nongovernment	8,806,647	8,786,124	20,523
Direct expenditure by function	18,694,456	9,883,375	8,811,081	Other than insurance trust funds	9,157,813	3,432,814	5,724,999
Direct general expenditure	15,939,282	8,163,312	7,775,970	By purpose:			
Capital outlay	1,887,871	764,158	1,123,713	Offsets to debt	3,903,292	1,451,836	2,451,456
Other direct general expenditure	14,051,411	7,399,154	6,652,257	Bond funds	888,853	288,085	600,768
Education services:				Other	4,365,668	1,692,893	2,672,775
Education	5,613,239	1,884,630	3,728,609				
Higher education	1,558,546	1,558,528	18				
Elementary and secondary education	3,789,744	61,153	3,728,591				
Other education	264,949	264,949	(X)				
Libraries	72,173	3,389	68,784				
Social services and income maintenance:							
Public welfare	2,638,242	2,630,283	7,959				
Cash assistance payments	191,211	191,211	—				
Vendor payments	2,042,233	2,042,233	—				
Other public welfare	404,798	396,839	7,959				
Hospitals	1,793,862	611,090	1,182,772				
Health	837,067	623,322	213,745				
Social insurance administration	62,795	62,795	—				
Veterans' services	—	—	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
SOUTH DAKOTA				SOUTH DAKOTA—Con.			
Revenue ¹	3,495,569	2,315,652	1,569,601	Direct expenditure by function—Con.			
General revenue ¹	2,949,696	1,920,419	1,418,961	Direct general expenditure—Con.			
Intergovernmental revenue ¹	734,371	673,220	450,835	Transportation:			
From Federal government	734,371	665,467	68,904	Highways	404,804	254,286	150,518
From state government	(1)	(X)	381,931	Air transportation (airports)	21,240	2,531	18,709
From local governments ¹	(X)	7,753	(X)	Parking facilities	1,690	—	1,690
General revenue from own sources	2,215,325	1,247,199	968,126	Water transport and terminals	—	—	—
Taxes	1,463,604	768,491	695,113	Transit subsidies	25	—	25
Property	532,956	—	532,956	Public safety:			
Sales and gross receipts	743,680	609,401	134,279	Police protection	75,560	16,159	59,401
General	543,221	410,928	140,293	Fire protection	26,730	—	26,730
Selective	200,459	198,473	1,986	Correction	77,435	59,728	17,707
Motor fuel	95,148	—	—	Protective inspection and regulation	8,558	7,229	1,329
Alcoholic beverage	9,874	—	—	Environment and housing:			
Tobacco products	20,981	20,981	—	Natural resources	94,399	73,421	20,978
Public utilities	2,183	1,536	647	Parks and recreation	83,044	18,022	65,022
Other	72,273	70,934	1,339	Housing and community development	23,797	6,589	17,208
Individual income	92	—	92	Sewerage	49,864	—	49,864
Motor vehicle license	44,414	30,050	14,364	Solid waste management	29,284	—	29,284
Other taxes	98,616	85,194	13,422	Governmental administration:			
Charges and miscellaneous general revenue	751,721	478,708	273,013	Financial administration	83,838	45,157	38,681
Current charges	379,263	192,041	187,222	Judicial and legal	34,634	17,588	17,046
Education	129,165	109,232	19,933	General public buildings	13,609	2,332	11,277
Institutions of higher education	109,168	109,168	—	Other government administration	31,689	16,517	15,172
School lunch sales (gross)	16,188	—	16,188	Interest on general debt	150,075	116,907	33,168
Hospitals	27,603	3,219	24,384	General expenditure, n.e.c.:			
Highways	655	70	585	Miscellaneous commercial activities	39,867	39,867	—
Airports	5,615	—	5,615	Other and unallocable	119,308	47,495	71,813
Parking facilities	1,525	—	1,525	Utilities	128,796	—	128,796
Water transport and terminals	—	—	—	Capital outlay	26,843	—	26,843
Natural resources	14,310	6,403	7,907	Water supply	62,621	—	62,621
Parks and recreation	12,782	3,268	9,514	Electric power	57,431	—	57,431
Housing and community development	6,168	—	6,168	Gas supply	5,889	—	5,889
Sewerage	41,384	—	41,384	Transit	2,855	—	2,855
Solid waste management	20,532	—	20,532	Liquor store expenditure	14,059	—	14,059
Other charges	119,524	69,849	49,675	Insurance trust	129,101	123,179	5,922
Miscellaneous general revenue	372,458	286,667	85,791	Unemployment compensation	18,907	18,907	—
Interest earnings	208,382	156,843	51,539	Employee retirement	107,032	101,110	5,922
Special assessments	5,446	—	5,446	Other insurance trust	3,162	3,162	—
Sale of property	2,924	2,149	775	Debt outstanding	2,674,906	1,840,686	834,220
Other general revenue	155,706	127,675	28,031	Long-term	2,667,729	1,840,296	827,433
Other than general revenue	545,873	395,233	150,640	Full faith and credit	421,599	—	421,599
Utility revenue	126,567	—	126,567	Nonguaranteed	2,246,130	1,840,296	405,834
Water supply	55,047	—	55,047	Short-term	7,177	390	6,787
Electric power	64,508	—	64,508	Long-term debt by purpose:			
Gas supply	6,530	—	6,530	Education	367,075	97,212	269,863
Transit	482	—	482	Utilities	125,289	—	125,289
Liquor store revenue	15,299	—	15,299	Other	2,175,365	1,743,084	432,281
Insurance trust revenue	404,007	395,233	8,774	Long-term debt issued	529,628	453,761	75,867
Unemployment compensation	21,190	21,190	—	Long-term debt retired	458,325	383,924	74,401
Employee retirement	380,088	371,314	8,774	Exhibit: Change in total debt during year	72,279	69,742	2,537
Other insurance trust revenue	2,729	2,729	—	Cash and security holdings	6,763,234	5,697,331	1,065,903
Expenditure¹	3,183,990	2,070,482	1,550,372	Insurance trust funds	3,674,135	3,527,616	146,519
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	435,456	1,408	Unemployment compensation	47,225	47,225	—
Direct expenditure	3,183,990	1,635,026	1,548,964	Employee retirement	3,626,910	3,480,391	146,519
Current operation	2,372,233	1,107,435	1,264,798	Workers' compensation	—	—	—
Capital outlay	492,473	255,530	236,943	Miscellaneous	—	—	—
Construction	352,751	210,868	141,883	By type (Employee retirement funds):			
Other	139,722	44,662	95,060	Cash and deposits	378,486	375,033	3,453
Assistance and subsidies	31,986	31,975	11	Securities	3,248,424	3,105,358	143,066
Interest on debt	158,197	116,907	41,290	Federal	401,940	394,752	7,188
Insurance benefits and repayments	129,101	123,179	5,922	State and local government	—	—	—
Exhibit: Salaries and wages	984,891	350,540	634,351	Nongovernment	2,846,484	2,710,606	135,878
Direct expenditure by function	3,183,990	1,635,026	1,548,964	Other than insurance trust funds	3,089,099	2,169,715	919,384
Direct general expenditure	2,912,034	1,511,847	1,400,187	By purpose:			
Capital outlay	465,546	255,530	210,016	Offsets to debt	1,660,831	1,528,653	132,178
Other direct general expenditure	2,446,488	1,256,317	1,190,171	Bond funds	97,213	9,424	87,789
Education services:				Other	1,331,055	631,638	699,417
Education	976,909	283,277	693,632				
Higher education	242,398	—	242,398				
Elementary and secondary education	693,632	—	693,632				
Other education	40,879	40,879	(X)				
Libraries	12,978	1,821	11,157				
Social services and income maintenance:							
Public welfare	403,092	388,798	14,294				
Cash assistance payments	25,099	25,088	11				
Vendor payments	270,843	266,667	4,176				
Other public welfare	107,150	97,043	10,107				
Hospitals	63,854	39,703	24,151				
Health	69,900	58,569	11,331				
Social insurance administration	15,196	15,196	—				
Veterans' services	655	655	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
TENNESSEE				TENNESSEE—Con.			
Revenue¹	28,683,824	15,696,299	16,482,826	Direct expenditure by function—Con.			
General revenue¹	21,157,022	13,365,828	11,286,495	Direct general expenditure—Con.			
Intergovernmental revenue ¹	5,303,498	5,065,016	3,733,783	Transportation:			
From Federal government	5,303,498	5,003,101	300,397	Highways	1,589,664	1,009,713	579,951
From state government	(¹)	(^X)	3,433,386	Air transportation (airports)	147,365	—	147,365
From local governments ¹	(^X)	61,915	(^X)	Parking facilities	2,901	—	2,901
General revenue from own sources	15,853,524	8,300,812	7,552,712	Water transport and terminals	1,482	—	1,482
Taxes	10,626,115	6,616,361	4,009,754	Transit subsidies	—	—	—
Property	2,333,412	—	2,333,412	Public safety:			
Sales and gross receipts	6,511,943	5,087,032	1,424,911	Police protection	745,792	90,203	655,589
General	5,028,398	3,839,914	1,188,484	Fire protection	331,029	—	331,029
Selective	1,483,545	1,247,118	236,427	Correction	587,255	390,015	197,240
Motor fuel	723,413	—	—	Protective inspection and regulation	83,411	56,487	26,924
Alcoholic beverage	158,552	67,591	90,961	Environment and housing:			
Tobacco products	85,909	85,903	6	Natural resources	178,846	164,196	14,650
Public utilities	41,800	6,773	35,027	Parks and recreation	432,344	94,545	337,799
Other	473,871	363,438	110,433	Housing and community development	428,475	5,102	423,373
Individual income	128,417	128,189	228	Sewerage	399,502	1,486	398,016
Motor vehicle license	275,746	201,217	74,529	Solid waste management	304,510	20,729	283,781
Other taxes	895,813	719,139	176,674	Governmental administration:			
Charges and miscellaneous general revenue	5,227,409	1,684,451	3,542,958	Financial administration	300,900	118,908	181,992
Current charges	3,956,854	1,189,017	2,767,837	Judicial and legal	345,902	136,936	208,966
Education	903,967	649,773	254,194	General public buildings	95,213	23,217	71,996
Institutions of higher education	645,548	645,548	—	Other government administration	192,117	40,926	151,191
School lunch sales (gross)	96,411	—	96,411	Interest on general debt	778,004	202,611	575,393
Hospitals	1,672,091	307,199	1,364,892	General expenditure, n.e.c.:			
Highways	4,419	3,732	687	Miscellaneous commercial activities	—	—	—
Airports	167,038	—	167,038	Other and unallocable	764,823	193,464	571,359
Parking facilities	2,843	—	2,843	Utilities	4,705,041	3,787	4,701,254
Water transport and terminals	1,463	—	1,463	Capital outlay	465,851	30	465,821
Natural resources	10,371	9,207	1,164	Water supply	609,447	3,787	605,660
Parks and recreation	97,816	21,967	75,849	Electric power	3,356,262	—	3,356,262
Housing and community development	74,511	1,963	72,548	Gas supply	666,833	—	666,833
Sewerage	385,727	—	385,727	Transit	72,499	—	72,499
Solid waste management	126,912	—	126,912	Liquor store expenditure	—	—	—
Other charges	509,696	195,176	314,520	Insurance trust	1,214,861	976,371	238,490
Miscellaneous general revenue	1,270,555	495,434	775,121	Unemployment compensation	431,199	431,199	—
Interest earnings	674,320	215,417	458,903	Employee retirement	783,662	545,172	238,490
Special assessments	4,431	—	4,431	Other insurance trust	—	—	—
Sale of property	15,063	2,200	12,863	Debt outstanding	15,500,130	3,314,928	12,185,202
Other general revenue	576,741	277,817	298,924	Long-term	15,304,117	3,164,828	12,139,289
Other than general revenue	7,526,802	2,330,471	5,196,331	Full faith and credit	6,783,956	981,984	5,801,972
Utility revenue	4,573,558	—	4,573,558	Nonguaranteed	8,520,161	2,182,844	6,337,317
Water supply	538,844	—	538,844	Short-term	196,013	150,100	45,913
Electric power	3,347,344	—	3,347,344	Long-term debt by purpose:			
Gas supply	664,434	—	664,434	Education	2,457,351	435,460	2,021,891
Transit	22,936	—	22,936	Utilities	2,413,077	—	2,413,077
Liquor store revenue	—	—	—	Other	10,433,689	2,729,368	7,704,321
Insurance trust revenue	2,953,244	2,330,471	622,773	Long-term debt issued	2,384,051	565,531	1,818,520
Unemployment compensation	440,396	440,396	—	Long-term debt retired	1,623,573	318,035	1,305,538
Employee retirement	2,512,848	1,890,075	622,773	Exhibit: Change in total debt during year	780,161	275,696	504,465
Other insurance trust revenue	—	—	—	Cash and security holdings	34,824,147	22,637,341	12,186,806
Expenditure¹	27,153,993	14,284,301	16,551,239	Insurance trust funds	23,781,067	19,266,182	4,514,885
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	3,645,098	36,449	Unemployment compensation	842,435	842,435	—
Direct expenditure	27,153,993	10,639,203	16,514,790	Employee retirement	22,938,632	18,423,747	4,514,885
Current operation	21,116,660	7,714,213	13,402,447	Workers' compensation	—	—	—
Capital outlay	3,482,423	1,329,230	2,153,193	Miscellaneous	—	—	—
Construction	2,706,061	1,109,670	1,596,391	By type (Employee retirement funds):			
Other	776,362	219,560	556,802	Cash and deposits	1,199,193	902,626	296,567
Assistance and subsidies	417,289	416,778	511	Securities	21,739,439	17,521,121	4,218,318
Interest on debt	922,760	202,611	720,149	Federal	6,239,383	5,491,016	748,367
Insurance benefits and repayments	1,214,861	976,371	238,490	State and local government	—	—	—
Exhibit: Salaries and wages	7,556,980	2,417,814	5,139,166	Nongovernment	15,500,056	12,030,105	3,469,951
Direct expenditure by function	27,153,993	10,639,203	16,514,790	Other than insurance trust funds	11,043,080	3,371,159	7,671,921
Direct general expenditure	21,234,091	9,659,045	11,575,046	By purpose:			
Capital outlay	3,016,572	1,329,200	1,687,372	Offsets to debt	5,053,708	1,924,163	3,129,545
Other direct general expenditure	18,217,519	8,329,845	9,887,674	Bond funds	1,192,461	172,353	1,020,108
Education services:				Other	4,796,911	1,274,643	3,522,268
Education	6,863,653	2,236,446	4,627,207				
Higher education	1,990,089	—	1,990,089				
Elementary and secondary education	4,627,207	—	4,627,207				
Other education	246,357	246,357	(^X)				
Libraries	74,384	5,230	69,154				
Social services and income maintenance:							
Public welfare	3,781,480	3,668,927	112,553				
Cash assistance payments	333,079	332,568	511				
Vendor payments	2,750,611	2,742,201	8,410				
Other public welfare	697,790	594,158	103,632				
Hospitals	1,973,436	544,800	1,428,636				
Health	748,814	572,315	176,499				
Social insurance administration	80,327	80,327	—				
Veterans' services	2,462	2,462	(^X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
TEXAS				TEXAS—Con.			
Revenue ¹	103,919,811	63,864,034	53,534,527	Direct expenditure by function—Con.			
General revenue ¹	78,655,239	45,546,186	46,587,803	Direct general expenditure—Con.			
Intergovernmental revenue ¹	14,841,159	13,800,422	14,519,487	Transportation:			
From Federal government	14,841,159	13,281,155	1,560,004	Highways	4,913,717	3,234,988	1,678,729
From state government	(¹)	(X)	12,959,483	Air transportation (airports)	425,813	—	425,813
From local governments ¹	(X)	519,267	(X)	Parking facilities	16,118	—	16,118
General revenue from own sources	63,814,080	31,745,764	32,068,316	Water transport and terminals	157,286	—	157,286
Taxes	43,561,750	23,024,628	20,537,122	Transit subsidies	199	—	199
Property	16,348,847	—	16,348,847	Public safety:			
Sales and gross receipts	21,794,361	18,403,991	3,390,370	Police protection	2,760,918	287,534	2,473,384
General	13,890,986	11,361,888	2,529,098	Fire protection	1,078,661	—	1,078,661
Selective	7,903,375	7,042,103	861,272	Correction	3,114,693	2,165,352	949,341
Motor fuel	2,383,098	2,383,040	58	Protective inspection and regulation	303,128	214,867	88,261
Alcoholic beverage	433,212	431,652	1,560	Environment and housing:			
Tobacco products	655,222	654,770	452	Natural resources	771,303	533,222	238,081
Public utilities	974,609	368,488	606,121	Parks and recreation	912,523	54,574	857,949
Other	3,457,234	3,204,153	253,081	Housing and community development	824,791	34,483	790,308
Individual income	654	—	654	Sewerage	1,492,499	—	1,492,499
Motor vehicle license	1,030,847	785,558	245,289	Solid waste management	691,192	109,474	581,718
Other taxes	3,239,381	2,687,419	551,962	Governmental administration:			
Charges and miscellaneous general revenue	20,252,330	8,721,136	11,531,194	Financial administration	1,254,103	584,622	669,481
Current charges	11,539,520	3,814,664	7,724,856	Judicial and legal	1,129,399	385,856	743,543
Education	3,665,562	2,552,557	1,113,005	General public buildings	405,018	85,006	320,012
Institutions of higher education	3,007,569	2,543,556	464,013	Other government administration	590,318	126,198	464,120
School lunch sales (gross)	391,547	—	391,547	Interest on general debt	3,726,502	843,072	2,883,430
Hospitals	2,819,732	693,627	2,126,105	General expenditure, n.e.c.:			
Highways	311,970	152,602	159,368	Miscellaneous commercial activities	8,300	—	8,300
Airports	585,695	—	585,695	Other and unallocable	2,740,557	1,520,885	1,219,672
Parking facilities	20,147	—	20,147	Utilities	6,617,927	—	6,617,927
Water transport and terminals	131,298	—	131,298	Capital outlay	1,490,053	—	1,490,053
Natural resources	65,224	32,808	32,416	Water supply	2,733,024	—	2,733,024
Parks and recreation	245,707	23,345	222,362	Electric power	2,617,385	—	2,617,385
Housing and community development	131,416	5,695	125,721	Gas supply	201,753	—	201,753
Sewerage	1,699,538	—	1,699,538	Transit	1,065,765	—	1,065,765
Solid waste management	650,153	54,795	595,358	Liquor store expenditure	—	—	—
Other charges	1,213,078	299,235	913,843	Insurance trust	5,131,666	4,762,969	368,697
Miscellaneous general revenue	8,712,810	4,906,472	3,806,338	Unemployment compensation	1,335,103	1,335,103	—
Interest earnings	4,278,490	1,602,463	2,676,027	Employee retirement	3,796,260	3,427,563	368,697
Special assessments	45,119	—	45,119	Other insurance trust	303	303	—
Sale of property	39,350	12,629	26,721	Debt outstanding	78,348,599	12,461,867	65,886,732
Other general revenue	4,349,851	3,291,380	1,058,471	Long-term	77,736,304	12,432,461	65,303,843
Other than general revenue	25,264,572	18,317,848	6,946,724	Full faith and credit	32,442,611	6,256,028	26,186,583
Utility revenue	5,806,267	—	5,806,267	Nonguaranteed	45,293,693	6,176,433	39,117,260
Water supply	2,511,616	—	2,511,616	Short-term	612,295	29,406	582,889
Electric power	2,968,026	—	2,968,026	Long-term debt by purpose:			
Gas supply	208,752	—	208,752	Education	17,087,597	3,950,562	13,137,035
Transit	117,873	—	117,873	Utilities	16,356,106	—	16,356,106
Liquor store revenue	—	—	—	Other	44,292,601	8,481,899	35,810,702
Insurance trust revenue	19,458,305	18,317,848	1,140,457	Long-term debt issued	9,879,477	1,838,994	8,040,483
Unemployment compensation	1,420,545	1,420,545	—	Long-term debt retired	6,435,337	1,059,962	5,375,375
Employee retirement	18,034,193	16,893,736	1,140,457	Exhibit: Change in total debt during year	619,210	-2,113,808	2,733,018
Other insurance trust revenue	3,567	3,567	—	Cash and security holdings	171,241,682	121,605,745	49,635,937
Expenditure¹	88,181,030	48,887,370	52,447,777	Insurance trust funds	97,385,672	88,846,467	8,539,205
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	12,805,943	348,174	Unemployment compensation	753,933	753,933	—
Direct expenditure	88,181,030	36,081,427	52,099,603	Employee retirement	96,620,761	88,081,556	8,539,205
Current operation	66,085,394	25,788,698	40,296,696	Workers' compensation	10,978	10,978	—
Capital outlay	10,657,129	3,151,034	7,506,095	Miscellaneous	—	—	—
Construction	8,071,706	2,437,822	5,633,884	By type (Employee retirement funds):			
Other	2,585,423	713,212	1,872,211	Cash and deposits	3,193,085	2,751,886	441,199
Assistance and subsidies	1,542,243	1,535,654	6,589	Securities	93,427,676	85,329,670	8,098,006
Interest on debt	4,764,598	843,072	3,921,526	Federal	21,175,840	19,967,756	1,208,084
Insurance benefits and repayments	5,131,666	4,762,969	368,697	State and local government	—	—	—
Exhibit: Salaries and wages	30,183,437	6,508,824	23,674,613	Nongovernment	72,251,836	65,361,914	6,889,922
Direct expenditure by function	88,181,030	36,081,427	52,099,603	Other than insurance trust funds	73,856,010	32,759,278	41,096,732
Direct general expenditure	76,431,437	31,318,458	45,112,979	By purpose:			
Capital outlay	9,167,076	3,151,034	6,016,042	Offsets to debt	21,842,314	3,356,774	18,485,540
Other direct general expenditure	67,264,361	28,167,424	39,096,937	Bond funds	9,239,142	1,050,109	8,189,033
Education services:				Other	42,774,554	28,352,395	14,422,159
Education	30,367,466	7,122,844	23,244,622				
Higher education	7,765,484	6,174,656	1,590,828				
Elementary and secondary education	21,901,900	248,106	21,653,794				
Other education	700,082	700,082	(X)				
Libraries	253,094	7,863	245,231				
Social services and income maintenance:							
Public welfare	11,127,889	10,902,098	225,791				
Cash assistance payments	1,203,371	1,196,782	6,589				
Vendor payments	8,528,804	8,468,674	60,130				
Other public welfare	1,395,714	1,236,642	159,072				
Hospitals	5,107,159	1,955,830	3,151,329				
Health	2,004,614	895,513	1,109,101				
Social insurance administration	231,821	231,821	—				
Veterans' services	22,356	22,356	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
UTAH				UTAH—Con.			
Revenue¹	11,859,981	7,857,972	5,682,467	Direct expenditure by function—Con.			
General revenue¹	8,911,000	6,037,318	4,554,140	Direct general expenditure—Con.			
Intergovernmental revenue ¹	1,818,348	1,592,311	1,906,495	Transportation:			
From Federal government	1,818,348	1,576,579	241,769	Highways	792,951	578,179	214,772
From state government	(¹)	(^X)	1,664,726	Air transportation (airports)	96,934	1,565	95,369
From local governments ¹	(^X)	15,732	(^X)	Parking facilities	—	—	—
General revenue from own sources	7,092,652	4,445,007	2,647,645	Water transport and terminals	—	—	—
Taxes	4,677,396	3,145,004	1,532,392	Transit subsidies	257	—	257
Property	1,097,907	—	1,097,907	Public safety:			
Sales and gross receipts	1,943,751	1,583,448	360,303	Police protection	305,346	57,567	247,779
General	1,545,108	1,265,084	280,024	Fire protection	96,314	—	96,314
Selective	398,643	318,364	80,279	Correction	243,543	175,358	89,845
Motor fuel	216,992	216,992	—	Protective inspection and regulation	38,001	37,424	577
Alcoholic beverage	20,404	20,404	—	Environment and housing:			
Tobacco products	31,922	31,922	—	Natural resources	177,957	156,548	21,409
Public utilities	60,319	—	60,319	Parks and recreation	256,123	31,119	225,004
Other	69,006	49,046	19,960	Housing and community development	108,087	18,242	—
Individual income	1,237,332	1,237,332	—	Sewerage	152,208	—	152,208
Motor vehicle license	47,696	—	—	Solid waste management	95,274	9,222	86,052
Other taxes	129,773	55,591	74,182	Governmental administration:			
Charges and miscellaneous general revenue	2,415,256	1,300,003	1,115,253	Financial administration	194,493	104,202	90,291
Current charges	1,529,219	891,602	637,617	Judicial and legal	181,884	129,434	52,450
Education	608,437	549,402	59,035	General public buildings	94,105	48,679	45,426
Institutions of higher education	546,468	546,468	—	Other government administration	116,242	12,482	103,760
School lunch sales (gross)	40,818	—	40,818	Interest on general debt	315,974	129,698	186,276
Hospitals	321,226	283,187	38,039	General expenditure, n.e.c.:			
Highways	2,417	1,718	699	Miscellaneous commercial activities	6,609	—	6,609
Airports	87,987	5,762	82,225	Other and unallocable	454,280	208,597	245,683
Parking facilities	1,204	—	1,204	Utilities	1,265,805	—	1,265,805
Water transport and terminals	—	—	—	Capital outlay	226,687	—	226,687
Natural resources	7,538	5,000	2,538	Water supply	351,155	—	351,155
Parks and recreation	52,599	7,187	45,412	Electric power	818,187	—	818,187
Housing and community development	16,039	2,194	13,845	Gas supply	184	—	184
Sewerage	121,111	—	121,111	Transit	96,279	—	96,279
Solid waste management	86,455	1,096	85,359	Liquor store expenditure	71,585	71,585	—
Other charges	224,206	36,056	188,150	Insurance trust	460,768	460,768	—
Miscellaneous general revenue	886,037	408,401	477,636	Unemployment compensation	99,219	99,219	—
Interest earnings	461,984	206,539	255,445	Employee retirement	280,204	280,204	—
Special assessments	4,561	542	4,019	Other insurance trust	81,345	81,345	—
Sale of property	36,007	13,072	22,935	Debt outstanding	11,990,532	2,450,730	9,539,802
Other general revenue	383,485	188,248	195,237	Long-term	11,948,451	2,431,811	9,516,640
Other than general revenue	2,948,981	1,820,654	1,128,327	Full faith and credit	1,823,981	367,160	1,456,821
Utility revenue	1,128,327	—	1,128,327	Nonguaranteed	10,124,470	2,064,651	8,059,819
Water supply	191,906	—	191,906	Short-term	42,081	18,919	23,162
Electric power	924,775	—	924,775	Long-term debt by purpose:			
Gas supply	263	—	263	Education	1,189,353	184,731	1,004,622
Transit	11,383	—	11,383	Utilities	6,145,558	—	6,145,558
Liquor store revenue	95,937	95,937	—	Other	4,613,540	2,247,080	2,366,460
Insurance trust revenue	1,724,717	1,724,717	—	Long-term debt issued	1,611,734	433,509	1,178,225
Unemployment compensation	180,959	180,959	—	Long-term debt retired	1,425,469	448,485	976,984
Employee retirement	1,351,515	1,351,515	—	Exhibit: Change in total debt during year	193,779	-13,447	207,226
Other insurance trust revenue	192,243	192,243	—	Cash and security holdings	17,063,818	12,537,573	4,526,245
Expenditure¹	10,796,500	6,817,750	5,659,141	Insurance trust funds	9,430,471	9,430,471	—
By character and object:				By purpose:			
Intergovernmental expenditure ¹	111	1,673,127	7,375	Unemployment compensation	536,282	536,282	—
Direct expenditure	10,796,389	5,144,623	5,651,766	Employee retirement	8,262,812	8,262,812	—
Current operation	7,648,651	3,574,290	4,074,361	Workers' compensation	631,377	631,377	—
Capital outlay	1,862,015	815,931	1,046,084	Miscellaneous	—	—	—
Construction	1,368,188	710,201	657,987	By type (Employee retirement funds):			
Other	493,827	105,730	388,097	Cash and deposits	271,980	271,980	—
Assistance and subsidies	163,936	163,936	—	Securities	7,990,832	7,990,832	—
Interest on debt	661,019	129,698	531,321	Federal	995,784	995,784	—
Insurance benefits and repayments	460,768	460,768	—	State and local government	—	—	—
Exhibit: Salaries and wages	3,299,157	1,377,198	1,921,959	Nongovernment	6,995,048	6,995,048	—
Direct expenditure by function	10,796,389	5,144,623	5,651,766	Other than insurance trust funds	7,633,347	3,107,102	4,526,245
Direct general expenditure	8,998,231	4,612,270	4,385,961	By purpose:			
Capital outlay	1,635,328	815,931	819,397	Offsets to debt	3,719,885	1,690,893	2,028,992
Other direct general expenditure	7,362,903	3,796,339	3,566,564	Bond funds	842,803	130,569	712,234
Education services:				Other	3,070,659	1,285,640	1,785,019
Education	3,581,996	1,456,811	2,125,185				
Higher education	1,314,161	—	1,314,161				
Elementary and secondary education	2,125,185	—	2,125,185				
Other education	142,650	142,650	(^X)				
Libraries	47,975	4,458	43,517				
Social services and income maintenance:							
Public welfare	992,504	973,806	18,698				
Cash assistance payments	121,130	—	—				
Vendor payments	677,668	677,668	—				
Other public welfare	193,706	175,008	18,698				
Hospitals	358,221	319,921	38,300				
Health	261,948	129,953	131,995				
Social insurance administration	29,005	29,005	—				
Veterans' services	—	—	(^X)				

See footnote at end of table.

Table 45. **State and Local Government Finances by Level of Government and State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
VERMONT				VERMONT—Con.			
Revenue¹	3,379,648	2,367,723	1,295,106	Direct expenditure by function—Con.			
General revenue¹	2,925,013	2,050,292	1,157,902	Direct general expenditure—Con.			
Intergovernmental revenue ¹	681,927	666,942	298,166	Transportation:			
From Federal government	681,927	663,542	18,385	Highways	265,934	165,739	100,195
From state government	(¹)	(X)	279,781	Air transportation (airports)	4,193	1,193	3,000
From local governments ¹	(X)	3,400	(X)	Parking facilities	2,566	—	2,566
General revenue from own sources	2,243,086	1,383,350	859,736	Water transport and terminals	10	—	10
Taxes	1,617,650	896,912	720,738	Transit subsidies	1,295	1,284	11
Property	722,179	10,296	711,883	Public safety:			
Sales and gross receipts	411,218	409,288	1,930	Police protection	65,119	29,606	35,513
General	183,838	183,836	2	Fire protection	26,860	—	26,860
Selective	227,380	225,452	1,928	Correction	43,827	43,703	124
Motor fuel	58,419	58,419	—	Protective inspection and regulation	20,487	20,155	332
Alcoholic beverage	13,375	13,375	—	Environment and housing:			
Tobacco products	13,841	13,841	—	Natural resources	56,920	56,608	312
Public utilities	8,970	7,630	1,340	Parks and recreation	24,875	11,947	12,928
Other	132,775	132,187	588	Housing and community development	59,989	36,547	23,442
Individual income	323,188	323,140	48	Sewerage	31,895	70	31,825
Motor vehicle license	36,418	36,417	1	Solid waste management	33,196	9,707	23,489
Other taxes	79,320	72,444	6,876	Governmental administration:			
Charges and miscellaneous general revenue	625,436	486,438	138,998	Financial administration	78,716	46,238	32,478
Current charges	388,345	296,827	91,518	Judicial and legal	32,685	30,587	2,098
Education	244,602	229,999	14,603	General public buildings	27,710	25,001	2,709
Institutions of higher education	229,582	229,582	—	Other government administration	22,775	13,736	9,039
School lunch sales (gross)	10,396	—	10,396	Interest on general debt	133,790	111,735	22,055
Hospitals	649	649	—	General expenditure, n.e.c.:			
Highways	473	201	272	Miscellaneous commercial activities	—	—	—
Airports	5,800	—	5,800	Other and unallocable	124,311	80,174	44,137
Parking facilities	3,834	—	3,834	Utilities	135,175	1,191	133,984
Water transport and terminals	—	—	—	Capital outlay	10,046	27	10,019
Natural resources	1,814	1,659	155	Water supply	40,272	—	40,272
Parks and recreation	11,936	9,933	2,003	Electric power	87,142	—	87,142
Housing and community development	6,018	799	5,219	Gas supply	—	—	—
Sewerage	29,772	—	29,772	Transit	7,761	1,191	6,570
Solid waste management	14,519	—	14,519	Liquor store expenditure	26,456	26,456	—
Other charges	68,928	53,587	15,341	Insurance trust	127,294	124,882	2,412
Miscellaneous general revenue	237,091	189,611	47,480	Unemployment compensation	62,619	62,619	—
Interest earnings	135,579	115,978	19,601	Employee retirement	64,675	62,263	2,412
Special assessments	2,012	—	2,012	Other insurance trust	—	—	—
Sale of property	45	—	45	Debt outstanding	2,658,040	2,037,435	620,605
Other general revenue	99,455	73,633	25,822	Long-term	2,635,568	2,028,453	607,115
Other than general revenue	454,635	317,431	137,204	Full faith and credit	863,574	543,800	319,774
Utility revenue	127,876	—	127,876	Nonguaranteed	1,771,994	1,484,653	287,341
Water supply	41,040	—	41,040	Short-term	22,472	8,982	13,490
Electric power	84,370	—	84,370	Long-term debt by purpose:			
Gas supply	—	—	—	Education	207,798	40,546	167,252
Transit	2,466	—	2,466	Utilities	226,910	—	226,910
Liquor store revenue	27,466	27,466	—	Other	2,200,860	1,987,907	212,953
Insurance trust revenue	299,293	289,965	9,328	Long-term debt issued	531,207	416,308	114,899
Unemployment compensation	84,761	84,761	—	Long-term debt retired	156,894	104,443	52,451
Employee retirement	214,532	205,204	9,328	Exhibit: Change in total debt during year	376,604	319,537	57,067
Other insurance trust revenue	—	—	—	Cash and security holdings	3,989,918	3,672,703	317,215
Expenditure¹	3,069,830	2,123,269	1,249,718	Insurance trust funds	1,983,609	1,918,614	64,995
By character and object:				By purpose:			
Intergovernmental expenditure ¹	10,540	312,333	1,364	Unemployment compensation	220,875	220,875	—
Direct expenditure	3,059,290	1,810,936	1,248,354	Employee retirement	1,762,712	1,697,717	64,995
Current operation	2,445,094	1,373,997	1,071,097	Workers' compensation	22	22	—
Capital outlay	246,708	109,952	136,756	Miscellaneous	—	—	—
Construction	173,792	76,174	97,618	By type (Employee retirement funds):			
Other	72,916	33,778	39,138	Cash and deposits	43,551	42,946	605
Assistance and subsidies	90,370	90,370	—	Securities	1,719,161	1,654,771	64,390
Interest on debt	149,824	111,735	38,089	Federal	16,420	—	16,420
Insurance benefits and repayments	127,294	124,882	2,412	State and local government	—	—	—
Exhibit: Salaries and wages	947,699	408,859	538,840	Nongovernment	1,702,741	1,654,771	47,970
Direct expenditure by function	3,059,290	1,810,936	1,248,354	Other than insurance trust funds	2,006,309	1,754,089	252,220
Direct general expenditure	2,770,365	1,658,407	1,111,958	By purpose:			
Capital outlay	236,551	109,814	126,737	Offsets to debt	1,469,529	1,439,706	29,823
Other direct general expenditure	2,533,814	1,548,593	985,221	Bond funds	81,447	22,699	58,748
Education services:				Other	455,333	291,684	163,649
Education	1,120,188	392,190	727,998				
Higher education	319,672	319,672	—				
Elementary and secondary education	727,998	—	727,998				
Other education	72,518	72,518	(X)				
Libraries	9,087	2,175	6,912				
Social services and income maintenance:							
Public welfare	512,938	512,383	555				
Cash assistance payments	53,518	53,518	—				
Vendor payments	337,606	337,601	5				
Other public welfare	121,814	121,264	550				
Hospitals	8,749	8,714	35				
Health	53,187	49,852	3,335				
Social insurance administration	9,063	9,063	—				
Veterans' services	—	—	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
VIRGINIA				VIRGINIA—Con.			
Revenue¹	36,657,548	24,322,031	17,270,319	Direct expenditure by function—Con.			
General revenue¹	28,570,395	18,089,498	15,415,699	Direct general expenditure—Con.			
Intergovernmental revenue ¹	3,872,648	3,544,685	5,262,765	Transportation:			
From Federal government	3,872,648	3,392,753	479,895	Highways	2,481,631	1,947,740	533,891
From state government	(¹)	(X)	4,782,870	Air transportation (airports)	667,060	22,148	—
From local governments ¹	(X)	151,932	(X)	Parking facilities	25,211	—	25,211
General revenue from own sources	24,697,747	14,544,813	10,152,934	Water transport and terminals	182,324	180,552	1,772
Taxes	16,828,227	9,627,591	7,200,636	Transit subsidies	6,467	—	6,467
Property	5,249,046	21,600	5,227,446	Public safety:			
Sales and gross receipts	5,098,666	3,766,542	1,332,124	Police protection	981,619	161,214	820,405
General	2,743,769	2,118,945	624,824	Fire protection	452,779	—	452,779
Selective	2,354,897	1,647,597	707,300	Correction	947,965	618,320	329,645
Motor fuel	734,541	734,541	—	Protective inspection and regulation	168,434	87,016	81,418
Alcoholic beverage	109,295	108,943	352	Environment and housing:			
Tobacco products	49,956	16,198	33,758	Natural resources	169,251	139,138	30,113
Public utilities	509,375	124,427	384,948	Parks and recreation	428,712	49,835	378,877
Other	951,730	663,488	288,242	Housing and community development	528,154	75,618	452,536
Individual income	4,730,109	4,727,791	2,318	Sewerage	611,728	42,270	569,458
Motor vehicle license	369,053	263,540	105,513	Solid waste management	482,067	29,800	452,267
Other taxes	954,484	421,249	533,235	Governmental administration:			
Charges and miscellaneous general revenue	7,869,520	4,917,222	2,952,298	Financial administration	732,227	424,231	307,996
Current charges	4,819,892	2,805,169	2,014,723	Judicial and legal	381,317	182,697	198,620
Education	1,613,443	1,431,524	181,919	General public buildings	249,227	2,957	246,270
Institutions of higher education	1,435,476	1,406,608	28,868	Other government administration	275,151	35,298	239,853
School lunch sales (gross)	130,236	—	130,236	Interest on general debt	1,422,883	598,667	824,216
Hospitals	1,191,633	964,277	227,356	General expenditure, n.e.c.:			
Highways	109,936	50,004	59,932	Miscellaneous commercial activities	—	—	—
Airports	260,568	—	260,568	Other and unallocable	925,755	172,067	753,688
Parking facilities	22,758	—	22,758	Utilities	1,309,140	3,469	1,305,671
Water transport and terminals	123,813	122,249	1,564	Capital outlay	331,295	84	331,211
Natural resources	2,885	2,120	765	Water supply	800,820	—	800,820
Parks and recreation	108,482	9,610	98,872	Electric power	198,433	—	198,433
Housing and community development	69,762	5,247	64,515	Gas supply	162,573	—	162,573
Sewerage	545,673	—	545,673	Transit	147,314	3,469	143,845
Solid waste management	271,753	—	271,753	Liquor store expenditure	227,049	227,049	—
Other charges	499,186	220,138	279,048	Insurance trust	1,502,233	1,249,134	253,099
Miscellaneous general revenue	3,049,628	2,112,053	937,575	Unemployment compensation	242,924	242,924	—
Interest earnings	1,399,048	819,898	579,150	Employee retirement	1,259,309	1,006,210	253,099
Special assessments	6,438	—	6,438	Other insurance trust	—	—	—
Sale of property	15,938	2,128	13,810	Debt outstanding	27,461,364	9,940,870	17,520,494
Other general revenue	1,628,204	1,290,027	338,177	Long-term	27,197,911	9,940,870	17,257,041
Other than general revenue	8,087,153	6,232,533	1,854,620	Full faith and credit	9,301,065	537,299	8,763,766
Utility revenue	1,058,741	—	1,058,741	Nonguaranteed	17,896,846	9,403,571	8,493,275
Water supply	640,202	—	640,202	Short-term	263,453	—	263,453
Electric power	218,647	—	218,647	Long-term debt by purpose:			
Gas supply	156,731	—	156,731	Education	5,954,989	2,493,744	3,461,245
Transit	43,161	—	43,161	Utilities	2,222,045	—	2,222,045
Liquor store revenue	257,863	257,863	—	Other	19,020,877	7,447,126	11,573,751
Insurance trust revenue	6,770,549	5,974,670	795,879	Long-term debt issued	3,462,935	1,840,823	1,622,112
Unemployment compensation	382,956	382,956	—	Long-term debt retired	1,601,275	704,045	897,230
Employee retirement	6,387,593	5,591,714	795,879	Exhibit: Change in total debt during year	1,924,620	1,136,778	787,842
Other insurance trust revenue	—	—	—	Cash and security holdings	59,221,080	42,854,897	16,366,183
Expenditure¹	31,562,449	19,286,506	17,633,824	Insurance trust funds	34,567,697	28,891,494	5,676,203
By character and object:				By purpose:			
Intergovernmental expenditure ¹	371	5,337,239	21,013	Unemployment compensation	941,078	941,078	—
Direct expenditure	31,562,078	13,949,267	17,612,811	Employee retirement	33,626,619	27,950,416	5,676,203
Current operation	23,307,590	9,811,241	13,496,349	Workers' compensation	—	—	—
Capital outlay	4,440,140	1,592,604	2,847,536	Miscellaneous	—	—	—
Construction	3,563,987	1,329,726	2,234,261	By type (Employee retirement funds):			
Other	876,153	262,878	613,275	Cash and deposits	573,683	137,371	436,312
Assistance and subsidies	776,986	697,621	79,365	Securities	33,052,936	27,813,045	5,239,891
Interest on debt	1,535,129	598,667	936,462	Federal	3,525,888	2,818,504	707,384
Insurance benefits and repayments	1,502,233	1,249,134	253,099	State and local government	—	—	—
Exhibit: Salaries and wages	10,456,580	3,471,333	6,985,247	Nongovernment	29,527,048	24,994,541	4,532,507
Direct expenditure by function	31,562,078	13,949,267	17,612,811	Other than insurance trust funds	24,653,383	13,963,403	10,689,980
Direct general expenditure	28,523,656	12,469,615	16,054,041	By purpose:			
Capital outlay	4,107,036	1,590,711	2,516,325	Offsets to debt	10,857,633	7,178,313	3,679,320
Other direct general expenditure	24,416,620	10,878,904	13,537,716	Bond funds	1,827,972	140,992	1,686,980
Education services:				Other	11,967,778	6,644,098	5,323,680
Education	10,418,976	3,190,930	7,228,046				
Higher education	2,841,785	2,776,235	65,550				
Elementary and secondary education	7,171,432	8,936	7,162,496				
Other education	405,759	405,759	(X)				
Libraries	164,016	13,259	150,757				
Social services and income maintenance:							
Public welfare	3,624,293	2,886,899	737,394				
Cash assistance payments	562,213	482,848	79,365				
Vendor payments	2,339,059	2,286,250	52,809				
Other public welfare	723,021	117,801	605,220				
Hospitals	1,373,502	1,162,983	210,519				
Health	743,869	366,938	376,931				
Social insurance administration	76,737	76,737	—				
Veterans' services	2,301	2,301	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
WASHINGTON				WASHINGTON—Con.			
Revenue¹	40,032,443	26,841,468	19,363,535	Direct expenditure by function—Con.			
General revenue¹	28,179,034	18,212,938	16,138,656	Direct general expenditure—Con.			
Intergovernmental revenue ¹	4,565,138	4,112,300	6,625,398	Transportation:			
From Federal government	4,565,138	4,051,773	513,365	Highways	2,088,533	1,127,485	961,048
From state government	(¹)	(X)	6,112,033	Air transportation (airports)	209,085	1,526	—
From local governments ¹	(X)	60,527	(X)	Parking facilities	4,254	—	4,254
General revenue from own sources	23,613,896	14,100,638	9,513,258	Water transport and terminals	385,010	—	385,010
Taxes	16,369,783	11,202,296	5,167,487	Transit subsidies	30	—	30
Property	5,209,236	1,926,666	3,282,570	Public safety:			
Sales and gross receipts	9,726,057	8,289,331	1,436,726	Police protection	866,316	129,404	736,912
General	7,539,155	6,572,213	966,942	Fire protection	515,960	—	515,960
Selective	2,186,902	1,717,118	469,784	Correction	848,304	562,335	285,969
Motor fuel	685,647	685,238	409	Protective inspection and regulation	311,807	233,759	78,048
Alcoholic beverage	139,090	139,090	—	Environment and housing:			
Tobacco products	277,595	—	—	Natural resources	565,161	412,128	153,033
Public utilities	501,698	241,342	260,356	Parks and recreation	576,383	59,078	517,305
Other	582,872	373,853	209,019	Housing and community development	560,686	121,015	439,671
Individual income	—	—	—	Sewerage	653,007	—	653,007
Motor vehicle license	342,609	244,433	98,176	Solid waste management	400,567	38,808	361,759
Other taxes	1,009,711	659,696	350,015	Governmental administration:			
Charges and miscellaneous general revenue	7,244,113	2,898,342	4,345,771	Financial administration	530,438	276,500	253,938
Current charges	4,959,890	1,810,357	3,149,533	Judicial and legal	531,234	65,600	465,634
Education	1,326,310	1,126,833	199,477	General public buildings	74,377	24,873	49,504
Institutions of higher education	1,124,766	1,124,766	—	Other government administration	320,691	82,964	237,727
School lunch sales (gross)	78,767	—	78,767	Interest on general debt	1,209,596	536,156	673,440
Hospitals	1,063,797	284,563	779,234	General expenditure, n.e.c.:			
Highways	93,776	87,283	6,493	Miscellaneous commercial activities	—	—	—
Airports	160,701	2	160,699	Other and unallocable	1,139,451	370,485	768,966
Parking facilities	10,791	—	10,791	Utilities	3,730,871	—	3,730,871
Water transport and terminals	206,546	—	206,546	Capital outlay	762,158	—	762,158
Natural resources	259,535	219,386	40,149	Water supply	545,739	—	545,739
Parks and recreation	128,735	1,441	127,294	Electric power	2,638,811	—	2,638,811
Housing and community development	98,635	7,854	90,781	Gas supply	3,629	—	3,629
Sewerage	738,570	—	738,570	Transit	542,692	—	542,692
Solid waste management	425,825	5,213	420,612	Liquor store expenditure	230,437	230,437	—
Other charges	446,669	77,782	368,887	Insurance trust	3,274,328	3,173,887	100,441
Miscellaneous general revenue	2,284,223	1,087,985	1,196,238	Unemployment compensation	1,033,472	1,033,472	—
Interest earnings	1,110,442	524,859	585,583	Employee retirement	1,281,463	1,181,022	100,441
Special assessments	70,208	—	70,208	Other insurance trust	959,393	959,393	—
Sale of property	77,630	2,364	75,266	Debt outstanding	33,563,827	9,493,472	24,070,355
Other general revenue	1,025,943	560,762	465,181	Long-term	33,403,354	9,493,398	23,909,956
Other than general revenue	11,853,409	8,628,530	3,224,879	Full faith and credit	14,478,646	6,191,859	8,286,787
Utility revenue	3,009,532	—	3,009,532	Nonguaranteed	18,924,708	3,301,539	15,623,169
Water supply	469,176	—	469,176	Short-term	160,473	74	160,399
Electric power	2,433,393	—	2,433,393	Long-term debt by purpose:			
Gas supply	4,342	—	4,342	Education	5,288,056	664,064	4,623,992
Transit	102,621	—	102,621	Utilities	12,290,121	—	12,290,121
Liquor store revenue	271,001	271,001	—	Other	15,825,177	8,829,334	6,995,843
Insurance trust revenue	8,572,876	8,357,529	215,347	Long-term debt issued	4,057,042	1,092,923	2,964,119
Unemployment compensation	1,187,688	1,187,688	—	Long-term debt retired	2,766,834	589,974	2,176,860
Employee retirement	6,206,615	5,991,268	215,347	Exhibit: Change in total debt during year	1,367,690	502,955	864,735
Other insurance trust revenue	1,178,573	1,178,573	—	Cash and security holdings	58,911,656	47,229,933	11,681,723
Expenditure¹	36,118,090	22,206,885	19,596,162	Insurance trust funds	41,487,662	39,776,285	1,711,377
By character and object:				By purpose:			
Intergovernmental expenditure ¹	31,874	5,681,708	35,123	Unemployment compensation	1,331,365	1,331,365	—
Direct expenditure	36,086,216	16,525,177	19,561,039	Employee retirement	32,980,584	31,269,207	1,711,377
Current operation	24,435,186	10,076,673	14,358,513	Workers' compensation	7,175,713	7,175,713	—
Capital outlay	5,660,854	1,871,716	3,789,138	Miscellaneous	—	—	—
Construction	3,954,002	1,571,869	2,382,133	By type (Employee retirement funds):			
Other	1,706,852	299,847	1,407,005	Cash and deposits	815,270	673,743	141,527
Assistance and subsidies	867,256	866,745	511	Securities	32,165,314	30,595,464	1,569,850
Interest on debt	1,848,592	536,156	1,312,436	Federal	9,656,979	9,415,795	241,184
Insurance benefits and repayments	3,274,328	3,173,887	100,441	State and local government	—	—	—
Exhibit: Salaries and wages	10,997,339	3,633,267	7,364,072	Nongovernment	22,508,335	21,179,669	1,328,666
Direct expenditure by function	36,086,216	16,525,177	19,561,039	Other than insurance trust funds	17,423,994	7,453,648	9,970,346
Direct general expenditure	28,850,580	13,120,853	15,729,727	By purpose:			
Capital outlay	4,898,696	1,871,716	3,026,980	Offsets to debt	4,353,247	3,150,553	1,202,694
Other direct general expenditure	23,951,884	11,249,137	12,702,747	Bond funds	3,052,393	124,149	2,928,244
Education services:				Other	10,018,354	4,178,946	5,839,408
Education	9,811,547	3,383,592	6,427,955				
Higher education	2,723,308	—	2,723,308				
Elementary and secondary education	6,640,379	212,424	6,427,955				
Other education	447,860	447,860	(X)				
Libraries	182,856	8,046	174,810				
Social services and income maintenance:							
Public welfare	4,051,517	4,024,033	27,484				
Cash assistance payments	606,958	606,447	511				
Vendor payments	2,508,500	2,508,262	238				
Other public welfare	936,059	909,324	26,735				
Hospitals	1,382,974	564,674	818,300				
Health	1,465,933	933,529	532,404				
Social insurance administration	161,055	161,055	—				
Veterans' services	3,808	3,808	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
WEST VIRGINIA				WEST VIRGINIA—Con.			
Revenue¹	9,563,140	7,486,970	3,525,381	Direct expenditure by function—Con.			
General revenue¹	7,989,020	6,058,452	3,379,779	Direct general expenditure—Con.			
Intergovernmental revenue ¹	2,145,195	2,040,033	1,554,373	Transportation:			
From Federal government	2,145,195	2,032,610	1,125,585	Highways	827,600	782,897	44,703
From state government	(¹)	(X)	1,441,788	Air transportation (airports)	72,596	—	72,596
From local governments ¹	(X)	7,423	(X)	Parking facilities	6,416	—	6,416
General revenue from own sources	5,843,825	4,018,419	1,825,406	Water transport and terminals	4	—	4
Taxes	3,852,130	2,926,199	925,931	Transit subsidies	100	—	100
Property	766,893	2,780	764,113	Public safety:			
Sales and gross receipts	1,559,833	1,527,217	32,616	Police protection	139,666	41,030	98,636
General	831,239	831,239	—	Fire protection	45,535	—	45,535
Selective	728,594	695,978	32,616	Correction	121,779	94,905	26,874
Motor fuel	228,038	228,038	—	Protective inspection and regulation	33,291	30,807	2,484
Alcoholic beverage	11,826	7,748	4,078	Environment and housing:			
Tobacco products	33,989	33,989	—	Natural resources	152,961	142,985	9,976
Public utilities	214,894	193,053	21,841	Parks and recreation	87,345	47,163	40,182
Other	239,847	233,150	6,697	Housing and community development	89,901	12,037	77,864
Individual income	786,190	786,190	—	Sewerage	111,188	—	111,188
Motor vehicle license	76,079	75,486	593	Solid waste management	50,763	6,075	44,688
Other taxes	227,249	98,640	128,609	Governmental administration:			
Charges and miscellaneous general revenue	1,991,695	1,092,220	899,475	Financial administration	198,894	152,719	46,175
Current charges	1,176,463	594,857	581,606	Judicial and legal	84,922	54,087	30,835
Education	360,694	327,699	32,995	General public buildings	56,972	13,240	43,732
Institutions of higher education	310,545	310,545	—	Other government administration	104,201	46,753	57,448
School lunch sales (gross)	25,736	—	25,736	Interest on general debt	413,605	179,047	234,558
Hospitals	243,677	38,927	204,750	General expenditure, n.e.c.:			
Highways	55,442	53,430	2,012	Miscellaneous commercial activities	—	—	—
Airports	65,031	—	65,031	Other and unallocable	241,100	170,104	70,996
Parking facilities	8,555	—	8,555	Utilities	165,452	4,241	161,211
Water transport and terminals	—	—	—	Capital outlay	34,134	1,744	32,390
Natural resources	6,664	4,444	2,220	Water supply	138,151	—	138,151
Parks and recreation	34,838	16,631	18,207	Electric power	5,266	—	5,266
Housing and community development	15,975	3,037	12,938	Gas supply	—	—	—
Sewerage	103,143	—	103,143	Transit	22,035	4,241	17,794
Solid waste management	48,668	12,338	36,330	Liquor store expenditure	39,901	39,901	—
Other charges	233,776	138,351	95,425	Insurance trust	1,022,522	1,002,663	19,859
Miscellaneous general revenue	815,232	497,363	317,869	Unemployment compensation	181,180	181,180	—
Interest earnings	418,055	179,111	238,944	Employee retirement	323,394	303,535	19,859
Special assessments	2,591	2,591	—	Other insurance trust	517,948	517,948	—
Sale of property	1,313	—	1,313	Debt outstanding	6,704,479	3,039,506	3,664,973
Other general revenue	393,273	318,252	75,021	Long-term	6,695,562	3,036,511	3,659,051
Other than general revenue	1,574,120	1,428,518	145,602	Full faith and credit	454,438	150,790	303,648
Utility revenue	127,619	462	127,157	Nonguaranteed	6,241,124	2,885,721	3,355,403
Water supply	117,751	—	117,751	Short-term	8,917	2,995	5,922
Electric power	5,564	—	5,564	Long-term debt by purpose:			
Gas supply	—	—	—	Education	1,049,072	842,007	207,065
Transit	4,304	462	3,842	Utilities	281,945	—	281,945
Liquor store revenue	46,577	46,577	—	Other	5,364,545	2,194,504	3,170,041
Insurance trust revenue	1,399,924	1,381,479	18,445	Long-term debt issued	552,657	417,516	135,141
Unemployment compensation	192,185	192,185	—	Long-term debt retired	466,323	204,389	261,934
Employee retirement	616,689	598,244	18,445	Exhibit: Change in total debt during year	77,114	209,289	-132,175
Other insurance trust revenue	591,050	591,050	—	Cash and security holdings	11,074,338	7,484,018	3,590,320
Expenditure¹	8,971,467	7,145,479	3,455,439	Insurance trust funds	4,548,444	4,414,809	133,635
By character and object:				By purpose:			
Intergovernmental expenditure ¹	—	1,625,623	3,828	Unemployment compensation	165,718	165,718	—
Direct expenditure	8,971,467	5,519,856	3,451,611	Employee retirement	3,063,254	2,929,619	133,635
Current operation	6,525,204	3,639,386	2,885,818	Workers' compensation	1,319,472	1,319,472	—
Capital outlay	897,155	602,210	294,945	Miscellaneous	—	—	—
Construction	657,719	505,393	152,326	By type (Employee retirement funds):			
Other	239,436	96,817	142,619	Cash and deposits	196,204	181,850	14,354
Assistance and subsidies	96,550	96,550	—	Securities	2,867,050	2,747,769	119,281
Interest on debt	430,036	179,047	250,989	Federal	2,680,776	2,608,954	71,822
Insurance benefits and repayments	1,022,522	1,002,663	19,859	State and local government	—	—	—
Exhibit: Salaries and wages	2,577,339	905,000	1,672,339	Nongovernment	186,274	138,815	47,459
Direct expenditure by function	8,971,467	5,519,856	3,451,611	Other than insurance trust funds	6,525,894	3,069,209	3,456,685
Direct general expenditure	7,743,592	4,473,051	3,270,541	By purpose:			
Capital outlay	863,021	600,466	262,555	Offsets to debt	4,379,649	1,504,182	2,875,467
Other direct general expenditure	6,880,571	3,872,585	3,007,986	Bond funds	419,545	325,894	93,651
Education services:				Other	1,726,700	1,239,133	487,567
Education	2,772,941	855,051	1,917,890				
Higher education	690,299	690,299	—				
Elementary and secondary education	1,917,890	—	1,917,890				
Other education	164,752	164,752	(X)				
Libraries	20,768	4,404	16,364				
Social services and income maintenance:							
Public welfare	1,604,048	1,603,186	862				
Cash assistance payments	57,832	57,832	—				
Vendor payments	1,334,731	1,334,731	—				
Other public welfare	211,485	210,623	862				
Hospitals	283,785	82,939	200,846				
Health	196,057	126,468	69,589				
Social insurance administration	25,598	25,598	—				
Veterans' services	1,556	1,556	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
WISCONSIN				WISCONSIN—Con.			
Revenue¹	33,573,416	23,882,270	16,802,293	Direct expenditure by function—Con.			
General revenue¹	25,380,526	16,916,226	15,575,447	Direct general expenditure—Con.			
Intergovernmental revenue ¹	4,172,977	3,903,851	7,380,273	Transportation:			
From Federal government	4,172,977	3,785,211	387,766	Highways	2,068,371	756,060	1,312,311
From state government	(¹)	(X)	6,992,507	Air transportation (airports)	87,420	31,344	56,076
From local governments ¹	(X)	118,640	(X)	Parking facilities	26,535	—	26,535
General revenue from own sources	21,207,549	13,012,375	8,195,174	Water transport and terminals	10,358	260	10,098
Taxes	15,625,389	10,186,768	5,438,621	Transit subsidies	—	—	—
Property	5,220,551	76,345	5,144,206	Public safety:			
Sales and gross receipts	4,409,581	4,231,265	178,316	Police protection	915,904	57,631	858,273
General	3,017,168	2,864,982	156,186	Fire protection	394,289	—	394,289
Selective	1,392,413	1,366,283	26,130	Correction	702,983	487,002	215,981
Motor fuel	693,975	693,975	—	Protective inspection and regulation	135,293	100,423	34,870
Alcoholic beverage	40,556	40,556	—	Environment and housing:			
Tobacco products	213,346	213,346	—	Natural resources	403,684	265,544	138,140
Public utilities	311,656	311,656	—	Parks and recreation	421,473	44,622	376,851
Other	132,880	106,750	26,130	Housing and community development	316,675	30,711	285,964
Individual income	4,538,218	4,538,218	—	Sewerage	654,276	6,806	647,470
Motor vehicle license	226,790	226,790	586	Solid waste management	402,866	134,909	267,957
Other taxes	589,093	473,580	115,513	Governmental administration:			
Charges and miscellaneous general revenue	5,582,160	2,825,607	2,756,553	Financial administration	364,915	189,799	175,116
Current charges	3,586,025	1,631,442	1,954,583	Judicial and legal	366,126	160,936	205,190
Education	1,226,840	931,659	295,181	General public buildings	192,567	48,494	144,073
Institutions of higher education	1,078,527	922,404	156,123	Other government administration	266,854	53,463	213,391
School lunch sales (gross)	100,714	—	100,714	Interest on general debt	1,138,218	584,032	554,186
Hospitals	555,208	445,650	109,558	General expenditure, n.e.c.:			
Highways	26,040	10,112	15,928	Miscellaneous commercial activities	7,501	—	7,501
Airports	57,157	—	57,157	Other and unallocable	877,334	381,416	495,918
Parking facilities	29,431	—	29,431	Utilities	976,458	—	976,458
Water transport and terminals	4,963	—	4,963	Capital outlay	117,656	—	117,656
Natural resources	63,521	53,458	10,063	Water supply	311,351	—	311,351
Parks and recreation	96,731	6,936	89,795	Electric power	454,789	—	454,789
Housing and community development	103,227	855	102,372	Gas supply	677	—	677
Sewerage	480,529	—	480,529	Transit	209,641	—	209,641
Solid waste management	125,937	9,447	116,490	Liquor store expenditure	217	—	217
Other charges	816,441	173,325	643,116	Insurance trust	2,181,768	1,970,797	210,971
Miscellaneous general revenue	1,996,135	1,194,165	801,970	Unemployment compensation	617,566	617,566	—
Interest earnings	1,095,395	650,436	444,959	Employee retirement	1,556,930	1,345,959	210,971
Special assessments	100,264	15,702	84,562	Other insurance trust	7,272	7,272	—
Sale of property	8,141	2,350	5,791	Debt outstanding	21,829,461	9,831,858	11,997,603
Other general revenue	792,335	525,677	266,658	Long-term	21,263,200	9,831,858	11,431,342
Other than general revenue	8,192,890	6,966,044	1,226,846	Full faith and credit	11,064,384	3,086,736	7,977,648
Utility revenue	744,525	—	744,525	Nonguaranteed	10,198,816	6,745,122	3,453,694
Water supply	270,747	—	270,747	Short-term	566,261	—	566,261
Electric power	419,562	—	419,562	Long-term debt by purpose:			
Gas supply	832	—	832	Education	3,103,679	1,344	3,102,335
Transit	53,384	—	53,384	Utilities	927,685	—	927,685
Liquor store revenue	216	—	216	Other	17,231,936	9,830,514	7,401,322
Insurance trust revenue	7,448,149	6,966,044	482,105	Long-term debt issued	3,803,452	1,374,919	2,428,533
Unemployment compensation	733,060	733,060	—	Long-term debt retired	1,947,119	519,807	1,427,312
Employee retirement	6,705,949	6,223,844	482,105	Exhibit: Change in total debt during year	1,607,152	705,112	902,040
Other insurance trust revenue	9,140	9,140	—	Cash and security holdings	64,067,774	51,226,149	12,841,625
Expenditure¹	28,448,813	18,199,533	17,139,825	Insurance trust funds	47,158,129	42,855,178	4,302,951
By character and object:				By purpose:			
Intergovernmental expenditure ¹	133,087	6,993,213	30,419	Unemployment compensation	1,558,973	1,558,973	—
Direct expenditure	28,315,726	11,206,320	17,109,406	Employee retirement	45,529,819	41,226,868	4,302,951
Current operation	21,073,104	7,133,735	13,939,369	Workers' compensation	8,567	—	8,567
Capital outlay	3,366,242	1,063,181	2,303,061	Miscellaneous	60,770	60,770	—
Construction	2,767,391	856,544	1,910,847	By type (Employee retirement funds):			
Other	598,851	206,637	392,214	Cash and deposits	1,821,194	1,522,452	298,742
Assistance and subsidies	505,580	454,575	51,005	Securities	43,708,625	39,704,416	4,004,209
Interest on debt	1,189,032	584,032	605,000	Federal	7,831,979	7,073,124	758,855
Insurance benefits and repayments	2,181,768	1,970,797	210,971	State and local government	—	—	—
Exhibit: Salaries and wages	9,050,576	2,331,572	6,719,004	Nongovernment	35,876,646	32,631,292	3,245,354
Direct expenditure by function	28,315,726	11,206,320	17,109,406	Other than insurance trust funds	16,909,645	8,370,971	8,538,674
Direct general expenditure	25,157,283	9,235,523	15,921,760	By purpose:			
Capital outlay	3,248,586	1,063,181	2,185,405	Offsets to debt	6,065,613	4,925,868	1,139,745
Other direct general expenditure	21,908,697	8,172,342	13,736,355	Bond funds	1,424,334	156,721	1,267,613
Education services:				Other	9,419,698	3,288,382	6,131,316
Education	9,715,508	2,316,775	7,398,733				
Higher education	2,641,317	1,982,425	658,892				
Elementary and secondary education	6,739,841	—	6,739,841				
Other education	334,350	334,350	(X)				
Libraries	164,908	—	164,908				
Social services and income maintenance:							
Public welfare	4,018,589	2,857,531	1,161,058				
Cash assistance payments	330,194	279,189	51,005				
Vendor payments	2,414,814	2,407,422	7,392				
Other public welfare	1,273,581	170,920	1,102,661				
Hospitals	633,338	446,142	187,196				
Health	791,435	201,760	589,675				
Social insurance administration	65,526	65,526	—				
Veterans' services	14,337	14,337	(X)				

See footnote at end of table.

Table 45. State and Local Government Finances by Level of Government and State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	State and local government ¹	State government	Local government	Geographic area and item	State and local government ¹	State government	Local government
WYOMING				WYOMING—Con.			
Revenue ¹	3,729,258	2,652,155	1,709,386	Direct expenditure by function—Con.			
General revenue ¹	3,175,855	2,188,515	1,619,623	Direct general expenditure—Con.			
Intergovernmental revenue ¹	868,710	851,332	649,661	Social services and income maintenance:			
From Federal government	868,710	832,756	35,954	Public welfare	262,911	256,804	6,107
From state government	(1)	(X)	613,707	Cash assistance payments	14,242	14,242	—
From local governments ¹	(X)	18,576	(X)	Vendor payments	198,683	198,683	—
General revenue from own sources	2,307,145	1,337,183	969,962	Other public welfare	49,986	43,879	6,107
Taxes	1,240,534	755,442	485,092	Hospitals	260,499	28,416	232,083
Property	463,924	85,571	378,353	Health	68,991	50,953	18,038
Sales and gross receipts	457,400	374,898	82,502	Social insurance administration	15,862	15,862	—
General	380,732	307,907	72,825	Veterans' services	—	—	(X)
Selective	76,668	66,991	9,677	Transportation:			
Motor fuel	47,209	47,209	—	Highways	328,000	262,022	65,978
Alcoholic beverage	1,107	1,107	—	Air transportation (airports)	19,734	—	19,734
Tobacco products	5,390	5,390	—	Parking facilities	256	—	256
Public utilities	7,546	—	7,546	Water transport and terminals	—	—	—
Other	15,416	13,285	2,131	Transit subsidies	—	—	—
Individual income	—	—	—	Public safety:			
Motor vehicle license	54,662	44,558	10,104	Police protection	78,799	10,507	68,292
Other taxes	51,351	37,218	14,133	Fire protection	29,085	—	29,085
Charges and miscellaneous general revenue	1,066,611	581,741	484,870	Correction	53,309	37,059	16,250
Current charges	459,539	102,738	356,801	Protective inspection and regulation	14,441	10,771	3,670
Education	105,776	68,181	37,595	Environment and housing:			
Institutions of higher education	92,478	66,978	25,500	Natural resources	119,512	95,901	23,611
School lunch sales (gross)	11,340	—	11,340	Parks and recreation	51,724	16,232	35,492
Hospitals	225,559	9,967	215,592	Housing and community development	9,233	4,754	4,479
Highways	1,869	1,701	168	Sewerage	39,021	—	39,021
Airports	7,814	376	7,438	Solid waste management	22,370	—	22,370
Parking facilities	226	—	226	Governmental administration:			
Water transport and terminals	—	—	—	Financial administration	66,639	42,565	24,074
Natural resources	7,201	1,887	5,314	Judicial and legal	43,301	25,827	17,474
Parks and recreation	8,581	18	8,563	General public buildings	19,154	6,186	12,968
Housing and community development	1,419	1,196	223	Other government administration	66,501	12,100	54,401
Sewerage	26,929	—	26,929	Interest on general debt	128,075	56,971	71,104
Solid waste management	21,679	65	21,614	General expenditure, n.e.c.:			
Other charges	52,486	19,347	33,139	Miscellaneous commercial activities	—	—	—
Miscellaneous general revenue	607,072	479,003	128,069	Other and unallocable	93,495	17,798	75,697
Interest earnings	495,564	402,148	93,416	Utilities	101,224	—	101,224
Special assessments	8,069	—	8,069	Capital outlay	32,835	—	32,835
Sale of property	2,524	1,425	1,099	Water supply	70,735	—	70,735
Other general revenue	100,915	75,430	25,485	Electric power	30,489	—	30,489
Other than general revenue	553,403	463,640	89,763	Gas supply	—	—	—
Utility revenue	83,284	—	83,284	Transit	—	—	—
Water supply	50,893	—	50,893	Liquor store expenditure	30,695	30,695	—
Electric power	32,391	—	32,391	Insurance trust	221,166	218,816	2,350
Gas supply	—	—	—	Unemployment compensation	35,807	35,807	—
Transit	—	—	—	Employee retirement	117,460	115,110	2,350
Liquor store revenue	36,271	36,271	—	Other insurance trust	67,899	67,899	—
Insurance trust revenue	433,848	427,369	6,479	Debt outstanding	2,100,678	871,948	1,228,730
Unemployment compensation	54,177	54,177	—	Long-term	2,096,090	871,948	1,224,142
Employee retirement	363,207	356,728	6,479	Full faith and credit	352,944	—	352,944
Other insurance trust revenue	16,464	16,464	—	Nonguaranteed	1,743,146	871,948	871,198
Expenditure¹	3,151,478	2,126,805	1,727,588	Short-term	4,588	—	4,588
By character and object:				Long-term debt by purpose:			
Intergovernmental expenditure ¹	775	702,317	1,373	Education	275,081	34,650	240,431
Direct expenditure	3,150,703	1,424,488	1,726,215	Utilities	144,539	—	144,539
Current operation	2,224,868	836,648	1,388,220	Other	1,676,470	837,298	839,172
Capital outlay	535,451	278,358	257,093	Long-term debt issued	317,989	213,079	104,910
Construction	420,883	242,159	178,724	Long-term debt retired	236,057	140,148	95,909
Other	114,568	36,199	78,369	Exhibit: Change in total debt during year	83,204	72,931	10,273
Assistance and subsidies	33,695	33,695	—	Cash and security holdings	8,488,146	6,955,103	1,533,043
Interest on debt	135,523	56,971	78,552	Insurance trust funds	2,982,194	2,937,173	45,021
Insurance benefits and repayments	221,166	218,816	2,350	By purpose:			
Exhibit: Salaries and wages	1,072,895	324,058	748,837	Unemployment compensation	146,050	146,050	—
Direct expenditure by function	3,150,703	1,424,488	1,726,215	Employee retirement	2,647,549	2,602,528	45,021
Direct general expenditure	2,797,618	1,174,977	1,622,641	Workers' compensation	188,595	188,595	—
Capital outlay	502,616	278,358	224,258	Miscellaneous	—	—	—
Other direct general expenditure	2,295,002	896,619	1,398,383	By type (Employee retirement funds):			
Education services:				Cash and deposits	153,470	152,710	760
Education	994,619	222,262	772,357	Securities	2,494,079	2,449,818	44,261
Higher education	274,976	179,397	95,579	Federal	1,038,347	1,021,605	16,742
Elementary and secondary education	676,778	—	676,778	State and local government	—	—	—
Other education	42,865	42,865	(X)	Nongovernment	1,455,732	1,428,213	27,519
Libraries	12,087	1,987	10,100	Other than insurance trust funds	5,505,952	4,017,930	1,488,022
				By purpose:			
				Offsets to debt	1,477,670	778,803	698,867
				Bond funds	101,469	38,249	63,220
				Other	3,926,813	3,200,878	725,935

¹Duplicative intergovernmental transactions are excluded, see text.

Table 46. State and Local Government Finances Per Capita by State: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text.]

Item	United States	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Connecticut	Delaware
	1	2	3	4	5	6	7	8	9
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Public safety:									
Police protection	177.85	125.26	247.86	191.05	115.89	239.66	166.79	181.43	179.18
Fire protection	72.48	50.44	89.28	74.44	42.17	98.93	72.29	101.55	19.59
Correction	149.20	74.81	245.61	154.14	95.40	192.95	154.19	151.14	167.55
Protective inspection and regulation	28.64	15.36	53.33	25.93	20.49	61.42	26.01	28.64	52.78
Environment and housing:									
Natural resources	62.00	41.39	474.75	74.42	57.10	97.04	50.91	23.55	107.86
Parks and recreation	77.44	57.43	86.40	127.38	40.10	93.81	134.82	53.83	64.27
Housing and community development	86.76	71.63	237.41	48.80	39.92	142.43	74.27	111.78	106.84
Sewerage	95.86	51.67	146.71	102.52	60.98	123.59	84.88	69.65	107.91
Solid waste management	59.32	42.82	71.76	53.12	46.95	64.11	22.79	105.44	97.86
Governmental administration:									
Financial administration	91.13	70.02	312.98	70.33	81.43	110.04	89.07	113.39	147.47
Judicial and legal	80.85	52.09	240.19	99.29	46.30	122.75	73.64	89.64	102.11
General public buildings	29.48	16.03	84.18	22.76	11.98	16.82	26.87	27.54	124.56
Other government administration	47.45	30.72	170.78	52.01	36.76	48.85	60.31	59.86	49.99
Interest on general debt	233.14	150.11	733.27	183.41	120.52	228.95	278.91	358.62	375.54
General expenditure, n.e.c.:									
Miscellaneous commercial activities	1.27	—	120.99	—	—	.03	—	—	—
Other and unallocable	243.55	117.76	1,914.04	148.28	103.92	258.26	172.84	597.16	169.47
Utilities	357.99	371.64	443.30	481.77	189.97	545.17	412.75	195.59	204.01
Capital outlay	74.97	58.81	77.90	109.35	33.67	139.00	103.07	48.26	24.87
Water supply	116.29	103.07	89.27	145.31	78.00	222.26	193.34	51.28	48.37
Electric power	128.39	205.11	307.33	305.31	105.47	162.48	126.45	58.67	102.20
Gas supply	14.57	58.72	8.31	5.11	.92	2.18	23.12	3.36	—
Transit	98.74	4.73	38.39	26.04	5.58	158.25	69.84	82.28	53.45
Liquor store expenditure	12.08	32.83	—	—	—	—	—	—	—
Insurance trust	412.20	276.76	902.20	262.20	235.64	548.09	395.53	565.87	389.40
Unemployment compensation	101.43	64.66	225.99	46.41	103.40	116.43	61.28	151.17	152.98
Employee retirement	269.21	212.10	672.49	165.00	129.28	351.93	244.63	350.58	224.43
Other insurance trust	41.55	—	3.72	50.79	2.95	79.74	89.62	64.12	12.00
Debt outstanding	4,562.20	2,890.92	11,560.67	4,667.74	2,379.82	4,851.46	4,994.85	6,623.04	6,456.20
Long-term	4,500.35	2,887.71	11,502.72	4,665.96	2,365.94	4,821.98	4,990.29	6,578.05	6,381.98
Full faith and credit	1,552.48	1,001.16	3,541.53	1,881.36	643.74	989.72	1,506.85	4,329.59	1,713.06
Nonguaranteed	2,947.88	1,886.54	7,961.19	2,784.60	1,722.20	3,832.25	3,483.44	2,248.46	4,668.92
Short-term	61.84	3.21	57.95	1.78	13.88	29.48	4.57	44.99	74.21
Long-term debt by purpose:									
Education	723.27	595.60	837.34	1,041.47	559.41	578.42	1,044.96	732.39	627.26
Utilities	663.65	335.67	1,427.99	1,404.15	253.14	873.39	657.82	174.36	142.74
Other	3,113.43	1,956.43	9,237.39	2,220.35	1,553.39	3,370.17	3,287.51	5,671.30	5,611.98
Long-term debt issued	566.20	325.81	1,388.26	453.12	286.95	482.02	729.01	931.39	643.69
Long-term debt retired	407.65	223.43	1,271.95	344.96	223.68	389.26	751.11	655.86	350.29
Exhibit: Change in total debt during year	139.39	101.71	122.64	97.37	66.11	81.51	-21.84	266.76	282.99
Cash and security holdings	9,458.97	6,699.41	61,346.10	8,063.19	6,049.00	11,915.91	8,876.20	8,838.59	11,819.43
Insurance trust funds	5,719.73	4,231.43	14,638.53	5,086.08	3,400.61	7,838.47	4,823.82	5,265.49	5,152.55
By purpose:									
Unemployment compensation	153.57	108.41	293.95	156.59	81.68	113.95	137.22	141.91	371.65
Employee retirement	5,361.10	4,123.03	14,341.33	4,520.56	3,268.45	7,487.47	4,418.28	5,096.93	4,780.19
Workers' compensation	197.24	—	3.24	408.93	50.48	188.66	245.88	26.65	.72
Miscellaneous	7.82	—	—	—	—	48.39	22.45	—	—
By type (Employee retirement funds):									
Cash and deposits	276.76	308.27	279.15	251.60	369.21	335.66	180.29	262.88	385.33
Securities	5,084.34	3,814.75	14,062.18	4,268.96	2,899.24	7,151.81	4,237.99	4,834.05	4,394.85
Federal	986.21	617.31	4,488.54	1,013.15	571.67	1,094.79	314.39	156.97	63.16
State and local government	—	—	—	—	—	—	—	—	—
Nongovernment	4,098.13	3,197.45	9,573.64	3,255.81	2,327.56	6,057.02	3,923.60	4,677.08	4,331.70
Other than insurance trust funds	3,739.24	2,467.98	46,707.58	2,977.11	2,648.39	4,077.45	4,052.37	3,573.10	6,666.88
By purpose:									
Offsets to debt	1,528.58	1,028.60	5,870.33	1,029.43	1,190.51	1,211.43	1,395.09	2,321.89	3,296.36
Bond funds	391.76	216.37	716.31	361.01	134.54	604.88	568.08	280.56	231.53
Other	1,818.90	1,223.01	40,120.94	1,586.67	1,323.34	2,261.14	2,089.20	970.64	3,138.99

See footnotes at end of table.

Table 46. State and Local Government Finances Per Capita by State: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text.]

Item	District of Columbia	Florida	Georgia	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas
	10	11	12	13	14	15	16	17	18
Revenue¹	12,054.45	5,190.04	5,343.75	6,832.74	4,934.24	5,559.61	4,815.11	5,130.90	5,035.85
General revenue¹	9,960.40	4,344.04	4,400.23	5,704.51	4,092.14	4,593.34	4,337.66	4,555.17	4,474.27
Intergovernmental revenue from Federal government	3,763.13	630.13	876.47	1,194.55	750.31	806.96	677.79	768.22	748.73
General revenue from own sources	6,197.27	3,713.91	3,523.76	4,509.96	3,341.83	3,786.38	3,659.87	3,786.95	3,725.54
Taxes	4,976.24	2,427.81	2,425.97	3,228.77	2,248.97	2,855.73	2,510.54	2,521.15	2,600.02
Property	1,319.86	840.10	660.41	509.45	588.38	1,077.26	868.20	812.64	803.22
Sales and gross receipts	1,635.28	1,267.15	937.16	1,692.12	774.18	940.59	713.64	824.90	937.50
General	910.10	852.57	731.20	1,222.55	514.68	542.24	518.82	556.05	690.83
Selective	725.18	414.58	205.96	469.57	259.50	398.35	194.82	268.84	246.67
Motor fuel	60.88	133.92	73.84	114.74	174.96	116.11	105.22	135.13	117.61
Alcoholic beverage	10.30	37.71	29.95	32.17	4.44	8.54	5.53	4.37	24.40
Tobacco products	35.75	30.13	12.01	30.56	25.42	40.54	15.47	34.97	21.54
Public utilities	353.52	129.20	19.56	120.61	9.64	128.11	.91	3.74	37.02
Other	264.73	83.61	70.61	171.49	45.04	105.05	67.70	90.63	46.10
Individual income	1,421.65	—	633.00	819.28	588.64	526.32	711.28	611.60	581.63
Motor vehicle license	35.90	57.29	27.01	86.49	67.62	73.71	19.72	95.91	50.24
Other taxes	228.56	174.12	71.41	64.74	113.29	87.39	43.41	98.64	82.00
Charges and miscellaneous general revenue	1,221.03	1,286.10	1,097.79	1,281.20	1,092.86	930.64	1,149.33	1,265.80	1,125.52
Current charges	504.91	779.23	720.48	861.25	712.88	497.02	740.69	873.78	706.61
Education	28.57	128.11	136.22	155.14	178.72	170.74	302.18	330.37	232.43
Institutions of higher education	26.98	84.47	106.94	127.84	159.81	145.21	258.26	271.00	199.78
School lunch sales (gross)	1.08	14.78	18.69	13.02	15.72	14.65	25.19	24.98	24.62
Hospitals	136.63	190.79	329.09	104.37	205.80	67.98	245.04	346.63	225.66
Highways	—	32.25	4.92	.78	9.20	30.44	14.12	1.99	23.55
Airports	—	66.26	29.50	231.32	12.39	47.37	17.43	10.26	5.72
Parking facilities	12.51	4.92	.81	5.50	1.54	3.91	1.06	5.31	1.30
Water transport and terminals	—	12.92	11.52	52.33	.45	.85	.80	.08	.36
Natural resources	—	17.31	5.43	7.74	62.97	2.18	5.90	4.53	9.35
Parks and recreation	49.25	20.55	29.34	22.86	14.09	36.33	13.04	15.43	16.89
Housing and community development	—	7.58	12.68	40.47	4.83	13.79	5.46	3.39	13.90
Sewerage	146.90	83.73	64.90	112.22	63.08	50.15	71.35	71.64	60.22
Solid waste management .....	.85	96.34	41.22	65.07	58.04	7.42	13.90	29.79	58.04
Other charges	130.20	118.47	54.84	63.45	101.78	65.85	50.41	46.09	87.43
Miscellaneous general revenue	716.12	506.87	377.30	419.95	379.98	433.62	408.64	392.03	418.91
Interest earnings	175.45	229.10	166.07	232.95	219.09	236.35	184.34	165.26	226.84
Special assessments .....	.07	51.40	2.33	14.66	7.43	5.10	3.54	6.21	29.89
Sale of property	103.02	1.30	1.60	21.82	1.58	2.47	1.46	5.27	1.42
Other general revenue	437.58	225.06	207.30	150.52	151.87	189.69	219.30	215.28	160.77
Other than general revenue	2,094.05	845.99	943.53	1,128.22	842.11	966.27	477.45	575.73	561.58
Utility revenue	717.80	291.65	321.05	143.67	107.60	209.34	203.73	172.21	260.95
Water supply	100.79	118.61	107.59	116.97	58.84	118.28	40.99	72.88	112.50
Electric power	—	153.82	150.41	—	47.95	26.29	90.87	81.55	138.57
Gas supply	—	10.37	49.25	—	—	2.72	69.76	14.13	9.10
Transit	617.02	8.85	13.80	26.70	.81	62.05	2.11	3.65	.79
Liquor store revenue	—	—	—	—	39.79	—	—	31.54	—
Insurance trust revenue	1,376.24	554.35	622.48	984.55	694.71	756.93	273.72	371.98	300.63
Unemployment compensation	277.57	69.95	84.98	205.14	140.02	141.40	77.24	94.14	44.41
Employee retirement	1,098.68	484.17	537.50	779.42	426.91	614.80	196.48	277.56	245.84
Other insurance trust revenue	—	.22	—	—	127.77	.73	—	.28	10.38
Expenditure¹	11,319.53	4,858.93	4,985.69	6,415.23	4,486.03	5,153.11	4,371.25	4,950.87	4,755.03
By character and object:									
Intergovernmental expenditure ¹	—	.03	—	10.50	—	.18	3.52	12.41	—
Direct expenditure	11,319.53	4,858.89	4,985.69	6,404.73	4,486.03	5,152.94	4,367.73	4,938.47	4,755.03
Current operation	8,225.57	3,634.41	3,744.26	4,352.43	3,377.58	3,711.23	3,457.62	3,827.66	3,590.90
Capital outlay	1,251.34	647.41	700.17	919.34	591.08	626.90	528.03	660.07	646.31
Construction	969.86	452.25	510.33	746.49	416.32	474.96	370.27	489.84	449.93
Other	281.48	195.16	189.84	172.85	174.76	151.94	157.76	170.23	196.37
Assistance and subsidies	217.97	66.78	101.70	168.83	63.55	120.62	47.27	94.56	60.61
Interest on debt	615.37	298.89	211.44	400.21	134.39	265.57	153.57	123.14	206.11
Insurance benefits and repayments	1,009.28	211.40	228.12	563.92	319.43	428.61	181.24	233.03	251.09
Exhibit: Salaries and wages	3,478.45	1,622.15	1,591.63	1,868.18	1,478.46	1,643.53	1,551.62	1,723.02	1,743.53
Direct expenditure by function	11,319.53	4,858.89	4,985.69	6,404.73	4,486.03	5,152.94	4,367.73	4,938.47	4,755.03
Direct general expenditure	8,180.69	4,321.26	4,360.55	5,625.32	4,030.40	4,430.69	3,981.55	4,492.81	4,243.79
Capital outlay	583.21	611.26	620.77	886.34	577.42	564.21	510.80	624.76	603.08
Other direct general expenditure	7,597.48	3,710.01	3,739.78	4,738.98	3,452.98	3,866.48	3,470.75	3,868.05	3,640.70
Education services:									
Education	1,269.98	1,276.49	1,552.10	1,306.44	1,527.06	1,454.50	1,634.28	1,717.91	1,593.75
Higher education	141.68	258.72	339.09	494.65	425.75	333.25	503.81	591.22	486.46
Elementary and secondary education	1,128.30	970.75	1,089.48	794.46	1,045.34	1,039.06	1,064.64	1,038.43	1,051.81
Other education	—	47.02	123.53	17.33	55.96	82.19	65.84	88.25	55.48
Libraries	40.95	19.81	12.11	17.61	21.58	33.47	34.43	28.62	20.66
Social services and income maintenance:									
Public welfare	2,238.94	540.72	724.10	824.92	523.77	713.43	579.98	631.85	447.56
Cash assistance payments	217.97	40.08	51.25	164.74	48.76	77.07	12.27	43.12	37.81
Vendor payments	1,612.12	398.00	556.62	563.21	343.10	427.55	422.74	405.54	300.49
Other public welfare	408.85	102.65	116.23	96.97	131.90	208.81	144.97	183.19	109.25
Hospitals	561.07	253.21	373.41	199.36	217.21	155.37	303.70	391.90	257.35
Health	272.13	147.47	129.00	229.21	103.10	166.67	78.65	112.45	148.27
Social insurance administration	25.13	2.57	14.41	29.63	20.33	17.96	15.59	29.83	7.23
Veterans' services	—	.64	.85	2.13	—	.70	.10	—	.68
Transportation:									
Highways	222.48	312.61	254.10	331.85	407.44	316.22	274.00	497.46	522.31
Air transportation (airports)	—	68.35	29.33	153.43	23.67	44.90	20.31	21.50	14.20
Parking facilities	4.11	4.29	.58	.23	1.68	2.64	1.60	6.33	1.34
Water transport and terminals	—	17.57	13.48	28.15	.54	.72	1.39	.06	.32
Transit subsidies	—	—	—	—	—	1.45	.92	7.25	—

See footnotes at end of table.

Table 46. State and Local Government Finances Per Capita by State: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text.]

Item	District of Columbia	Florida	Georgia	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas
	10	11	12	13	14	15	16	17	18
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Public safety:									
Police protection	527.93	220.13	140.24	161.31	138.26	200.52	109.87	122.80	145.10
Fire protection	186.17	85.09	57.49	74.15	54.49	77.83	56.00	40.38	54.80
Correction	566.33	187.62	160.17	106.99	109.73	109.31	100.43	73.59	94.85
Protective inspection and regulation	38.91	34.85	16.74	28.63	28.69	21.03	10.76	15.83	18.71
Environment and housing:									
Natural resources	—	127.30	52.46	66.24	120.79	26.37	35.29	78.58	81.91
Parks and recreation	136.06	97.29	61.66	213.97	51.30	126.83	59.16	62.16	55.80
Housing and community development	219.00	59.83	70.82	204.67	19.27	111.15	51.49	48.29	41.87
Sewerage	266.88	77.68	80.43	122.66	100.44	92.73	81.18	98.25	71.18
Solid waste management	60.19	100.26	55.58	91.65	58.27	33.22	29.82	42.96	30.12
Governmental administration:									
Financial administration	173.54	106.64	64.15	92.90	82.56	107.31	69.19	78.73	94.85
Judicial and legal	290.54	86.45	51.74	124.96	73.33	66.77	44.25	68.43	66.31
General public buildings	56.54	10.95	27.73	55.51	24.83	28.73	18.26	20.36	28.59
Other government administration	54.39	49.99	73.24	70.37	41.66	43.19	60.15	36.70	42.61
Interest on general debt	572.10	250.42	147.34	394.22	128.35	253.39	142.94	113.19	185.67
General expenditure, n.e.c.:									
Miscellaneous commercial activities	1.42	—	—	—	3.52	—	.02	—	—
Other and unallocable	395.88	183.02	197.29	694.11	148.52	224.31	167.78	147.41	217.74
Utilities	2,129.56	326.23	397.01	215.49	104.26	293.63	204.95	190.83	260.15
Capital outlay	668.13	36.16	79.40	33.00	13.66	62.69	17.23	35.31	43.22
Water supply	221.72	138.62	151.35	106.90	55.30	119.47	44.15	81.82	119.41
Electric power	—	134.47	148.02	—	44.30	27.03	86.37	77.53	128.21
Gas supply	—	9.51	40.52	—	—	2.66	65.64	13.81	8.80
Transit	1,907.84	43.63	57.12	108.59	4.66	144.47	8.79	17.67	3.72
Liquor store expenditure	—	—	—	—	31.94	—	—	21.79	—
Insurance trust	1,009.28	211.40	228.12	563.92	319.43	428.61	181.24	233.03	251.09
Unemployment compensation	220.20	65.51	53.73	197.56	101.47	134.35	48.75	82.80	62.45
Employee retirement	789.08	133.07	174.40	366.36	157.25	293.60	132.36	150.03	178.83
Other insurance trust	—	12.82	—	—	60.71	.66	.14	.20	9.82
Debt outstanding	8,065.28	4,799.93	3,455.74	6,190.62	2,182.96	4,350.60	2,860.73	2,192.54	3,393.40
Long-term	8,065.28	4,799.59	3,434.82	6,115.43	2,173.61	4,331.97	2,763.75	2,162.58	3,331.49
Full faith and credit	6,146.99	772.30	1,201.06	4,236.67	557.54	1,978.41	417.44	823.63	1,175.83
Nonguaranteed	1,918.28	4,027.30	2,233.76	1,878.76	1,616.06	2,353.56	2,346.31	1,338.95	2,155.67
Short-term	—	.34	20.92	75.20	9.36	18.63	96.98	29.96	61.91
Long-term debt by purpose:									
Education	—	984.42	412.48	33.16	527.76	588.20	797.00	481.08	584.12
Utilities	575.04	858.81	1,096.38	88.14	111.03	219.93	183.14	151.77	332.58
Other	7,490.24	2,956.37	1,925.96	5,994.13	1,534.82	3,523.85	1,783.61	1,529.73	2,414.80
Long-term debt issued	380.16	527.43	399.14	757.94	380.74	663.78	392.07	274.28	335.83
Long-term debt retired	517.36	349.12	289.84	596.42	216.36	404.51	275.65	289.27	249.08
Exhibit: Change in total debt during year	-137.20	178.51	111.37	149.98	138.02	250.38	88.30	-10.89	92.53
Cash and security holdings	12,480.10	7,599.31	7,250.55	10,179.30	6,918.60	8,257.08	5,457.28	8,063.98	5,837.62
Insurance trust funds	9,442.29	3,966.17	4,386.18	5,985.58	3,733.35	4,509.21	2,118.86	5,514.38	2,775.13
By purpose:									
Unemployment compensation	241.65	143.82	229.27	174.19	211.53	143.42	222.99	237.99	237.24
Employee retirement	9,200.64	3,818.64	4,156.92	5,811.39	3,195.35	4,365.76	1,895.70	5,276.22	2,537.77
Workers' compensation	—	3.71	—	—	326.47	.03	.18	.16	.12
Miscellaneous	—	—	—	—	—	—	—	—	—
By type (Employee retirement funds):									
Cash and deposits	—	308.62	88.61	451.99	163.74	415.51	71.47	58.65	24.99
Securities	9,200.64	3,510.02	4,068.31	5,359.40	3,031.61	3,950.24	1,824.23	5,217.57	2,512.78
Federal	—	513.43	1,966.13	720.64	487.28	794.30	1,200.80	253.85	205.18
State and local government	—	—	—	—	—	—	—	—	—
Nongovernment	9,200.64	2,996.59	2,102.19	4,638.76	2,544.33	3,155.95	623.42	4,963.72	2,307.60
Other than insurance trust funds	3,037.81	3,633.14	2,864.37	4,193.71	3,185.24	3,747.87	3,338.42	2,549.60	3,062.49
By purpose:									
Offsets to debt	1,253.69	1,529.66	934.32	825.67	1,283.99	1,783.69	1,098.84	762.64	1,266.02
Bond funds	141.52	400.84	515.68	519.93	136.53	324.38	258.71	230.82	226.33
Other	1,642.60	1,702.64	1,414.37	2,848.11	1,764.73	1,639.79	1,980.86	1,556.15	1,570.13

See footnotes at end of table.

Table 46. State and Local Government Finances Per Capita by State: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text.]

Item	Kentucky	Louisiana	Maine	Maryland	Massachu- setts	Michigan	Minnesota	Mississippi	Missouri
	19	20	21	22	23	24	25	26	27
Revenue¹	5,187.03	5,373.12	5,880.12	6,060.26	6,252.63	6,313.82	7,098.72	4,844.60	4,775.06
General revenue¹	4,228.83	4,630.21	4,871.78	4,686.31	5,372.04	4,805.69	5,569.79	4,112.22	3,985.13
Intergovernmental revenue from Federal government	940.94	1,054.11	1,105.81	789.99	996.56	885.51	815.17	1,090.17	759.30
General revenue from own sources	3,287.90	3,576.10	3,765.96	3,896.32	4,375.49	3,920.18	4,754.62	3,022.06	3,225.83
Taxes	2,275.11	2,211.77	2,862.09	2,912.23	3,290.77	2,721.53	3,356.27	1,962.59	2,329.03
Property	390.77	329.62	1,225.13	754.54	1,081.54	788.77	912.83	460.16	518.62
Sales and gross receipts	857.34	1,183.28	783.54	774.29	701.29	912.52	1,046.04	998.24	960.97
General	481.53	875.26	550.09	411.25	470.41	729.25	670.22	701.51	673.78
Selective	375.81	308.02	233.45	363.04	230.88	183.27	375.82	296.73	289.74
Motor fuel	103.98	113.60	125.54	120.48	98.60	85.99	115.08	133.58	120.23
Alcoholic beverage	16.70	12.01	25.97	4.59	9.96	12.20	11.96	14.25	4.35
Tobacco products	5.06	20.31	36.54	25.55	46.08	56.84	40.40	20.77	24.48
Public utilities	35.01	28.52	.47	57.78	—	5.08	10.57	11.12	57.72
Other	215.06	133.58	44.94	154.65	76.25	23.16	197.81	117.01	80.43
Individual income	710.95	358.36	622.00	1,123.60	1,174.65	654.69	1,019.62	289.54	611.24
Motor vehicle license	44.38	22.91	68.71	37.34	40.06	66.84	110.05	43.24	45.87
Other taxes	149.07	136.50	84.50	155.04	94.77	66.60	117.85	76.65	116.30
Charges and miscellaneous general revenue	1,012.78	1,364.33	903.88	984.09	1,084.72	1,198.65	1,398.35	1,059.46	896.80
Current charges	532.66	806.92	468.15	566.97	547.71	747.39	791.06	809.04	559.92
Education	210.86	211.80	166.81	243.91	148.46	285.28	240.41	194.93	209.56
Institutions of higher education	185.99	196.24	150.56	208.72	127.37	258.18	190.21	164.16	164.61
School lunch sales (gross)	18.84	9.55	9.09	18.57	13.70	16.92	26.04	14.18	18.34
Hospitals	121.43	368.84	36.56	20.71	99.31	142.57	193.26	446.96	145.81
Highways	4.82	8.88	36.41	32.07	36.01	7.30	3.68	5.26	3.50
Airports	25.55	15.62	14.36	16.08	42.68	22.47	31.61	4.69	40.31
Parking facilities	2.94	1.23	1.46	8.05	4.31	5.78	9.57	.32	2.31
Water transport and terminals	1.59	15.99	2.13	9.25	4.72	.12	4.66	10.24	.21
Natural resources	7.89	7.83	9.53	3.45	2.14	6.26	8.32	6.34	5.17
Parks and recreation	17.75	20.47	8.49	18.58	9.28	13.68	34.26	4.79	11.60
Housing and community development	3.27	8.34	15.25	18.72	33.90	3.20	20.07	12.98	7.83
Sewerage	49.32	41.97	80.67	93.07	90.20	112.46	82.50	39.82	65.84
Solid waste management	17.50	22.58	23.04	49.79	12.05	13.47	37.59	22.70	10.26
Other charges	69.73	83.36	73.45	53.29	64.63	134.80	125.12	60.01	57.51
Miscellaneous general revenue	480.12	557.41	435.73	417.12	537.01	451.27	607.29	250.43	336.88
Interest earnings	324.42	270.52	186.02	176.79	236.20	190.94	316.92	137.47	200.21
Special assessments	4.54	.76	1.18	22.26	6.99	9.05	49.59	1.76	2.99
Sale of property	3.72	12.10	1.22	4.20	.77	1.98	3.33	8.40	1.32
Other general revenue	147.44	274.04	247.31	213.87	293.05	249.29	237.45	102.80	132.36
Other than general revenue	958.19	742.91	1,008.35	1,373.95	880.59	1,508.14	1,528.93	732.38	789.93
Utility revenue	292.86	159.20	77.68	88.59	287.44	130.35	223.90	180.56	196.61
Water supply	186.86	54.64	59.95	59.11	103.25	65.41	60.87	54.57	76.60
Electric power	83.10	75.37	16.79	8.16	136.43	58.71	135.00	96.71	97.38
Gas supply	20.09	20.45	—	5.2	5.89	—	16.41	28.69	15.37
Transit	2.81	8.75	.94	20.80	41.88	6.23	11.62	.59	7.25
Liquor store revenue	—	—	56.08	23.64	—	49.37	36.41	52.10	—
Insurance trust revenue	665.33	583.71	874.59	1,261.72	593.14	1,328.42	1,268.62	499.72	593.33
Unemployment compensation	103.68	88.28	131.55	101.20	274.57	174.00	123.42	63.85	95.30
Employee retirement	524.41	487.46	737.69	1,080.96	311.47	1,149.83	1,121.64	435.87	497.30
Other insurance trust revenue	37.24	7.97	5.35	79.56	7.10	4.59	23.57	—	.72
Expenditure¹	4,548.56	4,871.19	5,110.13	5,079.50	6,173.37	5,303.39	6,019.84	4,611.83	4,255.66
By character and object:									
Intergovernmental expenditure ¹	—	—	6.88	—	29.70	6.14	—	—	—
Direct expenditure	4,548.56	4,871.19	5,103.26	5,079.50	6,143.67	5,297.26	6,019.84	4,611.83	4,255.66
Current operation	3,250.46	3,694.47	4,033.18	3,718.56	4,314.42	4,064.70	4,380.01	3,487.50	3,175.09
Capital outlay	562.83	500.02	353.69	569.29	809.85	515.79	781.65	591.77	597.81
Construction	409.55	372.18	255.14	464.68	669.67	345.83	578.53	345.06	438.47
Other	153.28	127.83	98.55	104.60	140.18	169.97	203.12	246.71	159.33
Assistance and subsidies	85.41	54.33	155.09	107.28	127.80	105.08	178.29	47.57	79.60
Interest on debt	315.77	255.21	212.36	260.17	382.19	203.93	303.56	163.24	163.05
Insurance benefits and repayments	334.09	367.16	348.94	424.20	509.42	407.75	376.34	321.75	240.11
Exhibit: Salaries and wages	1,460.04	1,635.27	1,416.05	1,761.22	1,817.85	1,731.60	2,004.82	1,436.04	1,484.68
Direct expenditure by function	4,548.56	4,871.19	5,103.26	5,079.50	6,143.67	5,297.26	6,019.84	4,611.83	4,255.66
Direct general expenditure	3,986.55	4,321.65	4,648.57	4,480.26	5,168.79	4,685.84	5,358.62	4,066.35	3,781.88
Capital outlay	519.68	478.53	344.58	536.82	676.66	491.84	747.70	574.30	550.78
Other direct general expenditure	3,466.87	3,843.13	4,303.98	3,943.45	4,492.14	4,194.00	4,610.92	3,492.04	3,231.10
Education services:									
Education	1,369.66	1,362.15	1,551.76	1,628.39	1,446.27	1,862.68	1,838.63	1,358.56	1,389.41
Higher education	399.01	377.24	325.95	439.57	274.83	533.27	431.48	448.27	344.53
Elementary and secondary education	872.13	912.67	1,150.05	1,116.21	1,089.27	1,277.45	1,328.33	836.04	986.91
Other education	98.52	72.24	75.76	72.61	82.17	51.97	78.82	74.24	57.97
Libraries	14.17	17.08	17.22	26.53	30.72	26.03	28.75	19.17	19.61
Social services and income maintenance:									
Public welfare	830.13	673.36	1,093.17	604.91	924.78	727.23	1,004.84	651.01	580.52
Cash assistance payments	55.39	32.92	133.20	72.19	102.91	72.56	132.51	17.45	53.91
Vendor payments	649.30	512.98	787.45	406.64	619.13	421.45	633.57	534.89	428.80
Other public welfare	125.44	127.46	172.52	126.07	202.74	233.23	238.76	98.67	97.80
Hospitals	155.65	517.70	82.31	62.75	186.19	205.74	256.74	530.56	185.03
Health	94.78	107.64	175.60	149.65	228.96	223.04	144.29	97.39	139.59
Social insurance administration	18.72	14.78	23.61	7.05	12.25	17.22	22.06	18.08	12.76
Veterans' services .....	.11	2.27	.74	.49	.54	—	1.13	5.46	4.14
Transportation:									
Highways	321.48	279.34	401.44	275.67	415.02	252.42	435.91	359.21	315.04
Air transportation (airports)	50.18	29.53	15.75	20.60	37.23	20.17	48.49	12.52	46.48
Parking facilities	1.66	1.46	.70	5.04	2.14	3.83	6.74	.54	1.80
Water transport and terminals	2.06	26.40	8.30	17.36	8.28	.44	2.51	10.37	.48
Transit subsidies	—	2.43	.19	—	—	.45	.61	.15	.03

See footnotes at end of table.

Table 46. State and Local Government Finances Per Capita by State: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text.]

Item	Kentucky	Louisiana	Maine	Maryland	Massachu- setts	Michigan	Minnesota	Mississippi	Missouri
	19	20	21	22	23	24	25	26	27
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Public safety:									
Police protection	100.00	174.37	110.92	173.74	182.33	159.85	149.81	117.14	140.96
Fire protection	40.84	54.24	58.96	79.30	107.68	54.80	47.61	41.75	62.44
Correction	90.33	108.70	75.41	171.34	138.81	160.00	102.65	89.72	93.12
Protective inspection and regulation	24.17	12.46	26.89	23.37	17.52	20.27	34.89	22.18	23.49
Environment and housing:									
Natural resources	59.89	85.34	93.67	63.61	33.18	54.57	85.73	66.72	48.69
Parks and recreation	47.61	72.79	32.65	108.50	42.57	48.41	118.95	36.80	60.61
Housing and community development	31.29	52.77	75.35	118.59	142.32	22.67	86.88	49.21	56.87
Sewerage	63.52	71.31	84.12	113.42	138.87	136.42	99.50	37.29	82.72
Solid waste management	35.66	52.30	62.29	92.80	49.50	38.09	52.62	33.54	19.13
Governmental administration:									
Financial administration	61.58	70.68	107.31	94.12	86.47	65.40	102.61	62.29	62.41
Judicial and legal	59.77	63.97	40.97	74.59	97.35	77.13	78.16	43.11	58.20
General public buildings	11.21	45.28	37.60	34.34	25.81	28.99	31.85	63.22	59.01
Other government administration	43.16	43.79	46.56	38.17	38.96	52.40	62.35	44.95	45.36
Interest on general debt	291.70	243.46	200.94	250.23	334.90	189.78	280.71	153.97	150.90
General expenditure, n.e.c.:									
Miscellaneous commercial activities	—	—	—	1.17	.27	.09	—	—	—
Other and unallocable	167.21	136.03	224.14	244.54	439.87	237.71	233.61	141.43	123.11
Utilities	227.92	182.38	68.05	154.40	465.46	165.40	250.91	181.90	233.67
Capital outlay	43.15	21.49	9.11	32.47	133.19	23.94	33.61	17.46	47.03
Water supply	112.35	69.23	53.12	61.95	87.98	73.83	70.24	58.13	83.09
Electric power	78.82	66.85	11.78	8.01	130.16	53.92	128.59	93.40	94.41
Gas supply	19.30	19.56	—	.50	5.94	—	16.48	27.74	16.22
Transit	17.45	26.75	3.16	83.93	241.38	37.65	35.60	2.63	39.95
Liquor store expenditure	—	—	37.71	20.64	—	38.26	33.97	41.83	—
Insurance trust	334.09	367.16	348.94	424.20	509.42	407.75	376.34	321.75	240.11
Unemployment compensation	76.45	45.38	107.51	88.58	163.38	126.60	97.74	115.53	67.45
Employee retirement	220.13	315.47	241.43	263.48	339.49	277.84	259.15	206.22	168.40
Other insurance trust	37.52	6.30	—	72.15	6.55	3.31	19.45	—	4.26
Debt outstanding	5,377.83	3,722.29	3,867.19	4,419.01	6,791.48	3,635.94	5,009.00	2,560.07	2,797.28
Long-term	5,362.95	3,714.56	3,848.08	4,413.95	6,493.74	3,627.98	4,946.19	2,557.75	2,790.75
Full faith and credit	366.23	1,397.73	1,181.18	2,173.02	2,926.22	1,322.13	2,292.13	1,180.78	755.11
Nonguaranteed	4,996.72	2,316.83	2,666.90	2,240.93	3,567.52	2,305.85	2,654.06	1,376.97	2,035.65
Short-term	14.87	7.73	19.11	5.06	297.74	7.96	62.81	2.32	6.53
Long-term debt by purpose:									
Education	919.52	414.20	388.10	516.90	368.22	1,061.63	1,130.38	324.79	598.50
Utilities	286.18	178.43	170.07	203.28	881.51	222.83	427.11	134.98	230.43
Other	4,157.26	3,121.94	3,289.91	3,693.77	5,244.01	2,343.52	3,388.70	2,097.98	1,961.82
Long-term debt issued	742.32	405.16	394.69	394.93	775.97	478.22	629.67	297.41	391.43
Long-term debt retired	407.24	481.37	357.22	358.72	554.67	305.16	541.95	239.26	208.32
Exhibit: Change in total debt during year	347.67	-71.09	37.60	32.66	116.04	171.76	44.74	58.42	185.56
Cash and security holdings	9,072.50	8,387.34	6,053.81	10,503.90	8,095.20	9,064.07	11,491.16	6,869.28	7,872.87
Insurance trust funds	3,979.37	4,602.36	2,724.65	7,462.17	4,440.85	5,810.87	6,473.52	4,066.42	4,446.36
By purpose:									
Unemployment compensation	140.87	275.87	94.60	141.44	197.03	210.22	103.78	203.02	70.50
Employee retirement	3,838.50	4,304.44	2,626.53	7,112.90	4,242.46	5,596.67	6,352.17	3,863.40	4,372.92
Workers' compensation	—	22.06	3.52	153.78	1.36	3.97	17.57	—	2.95
Miscellaneous	—	—	—	54.05	—	—	—	—	—
By type (Employee retirement funds):									
Cash and deposits	263.64	240.17	97.88	276.62	261.54	517.99	45.83	415.71	194.33
Securities	3,574.87	4,064.27	2,528.65	6,836.28	3,980.92	5,078.68	6,306.34	3,447.70	4,178.59
Federal	529.75	739.05	80.46	1,245.86	410.08	677.78	282.32	1,251.43	868.88
State and local government	—	—	—	—	—	—	—	—	—
Nongovernment	3,045.12	3,325.23	2,448.19	5,590.42	3,570.85	4,400.90	6,024.02	2,196.26	3,309.71
Other than insurance trust funds	5,093.13	3,784.98	3,329.16	3,041.73	3,654.35	3,253.20	5,017.65	2,802.86	3,426.51
By purpose:									
Offsets to debt	3,150.59	1,899.01	2,286.39	1,687.24	2,452.84	1,268.05	1,956.53	1,162.49	1,459.29
Bond funds	547.31	295.77	136.03	183.08	178.74	440.38	298.24	244.42	219.03
Other	1,395.23	1,590.20	906.74	1,171.41	1,022.77	1,544.77	2,762.88	1,395.95	1,748.18

See footnotes at end of table.

Table 46. State and Local Government Finances Per Capita by State: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text.]

Item	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Carolina	North Dakota
	28	29	30	31	32	33	34	35	36
Revenue¹	5,426.78	6,462.07	6,018.76	4,851.64	6,642.42	5,996.97	8,820.61	5,254.74	5,911.89
General revenue¹	4,608.72	4,778.01	4,561.59	4,142.61	5,435.74	5,131.84	7,160.34	4,382.97	5,169.60
Intergovernmental revenue from Federal government	1,176.03	788.66	575.57	760.65	794.05	1,240.73	1,517.91	877.59	1,328.36
General revenue from own sources	3,432.69	3,989.35	3,986.03	3,381.96	4,641.69	3,891.11	5,642.43	3,505.38	3,841.24
Taxes	2,196.92	2,711.17	2,720.27	2,347.77	3,400.76	2,462.02	4,158.96	2,387.42	2,463.52
Property	938.66	962.10	594.47	1,548.79	1,585.79	304.41	1,329.31	512.25	725.30
Sales and gross receipts	314.91	898.84	1,763.50	391.41	895.64	1,256.14	1,106.47	854.10	1,015.24
General	—	618.41	1,067.34	—	547.96	960.85	777.27	536.57	543.39
Selective	314.91	280.43	696.16	391.41	347.69	295.29	329.21	317.52	471.85
Motor fuel	199.57	168.12	169.25	94.50	57.67	137.58	26.13	134.20	162.67
Alcoholic beverage	18.56	9.79	8.48	9.47	9.45	20.11	11.43	23.83	8.05
Tobacco products	17.01	29.11	34.28	43.02	30.97	14.55	38.42	6.28	37.24
Public utilities	21.36	25.45	33.42	48.46	144.20	19.88	116.77	42.46	49.49
Other	58.42	47.96	450.74	195.95	105.40	103.18	136.46	110.76	214.40
Individual income	462.20	565.66	—	44.95	602.26	433.86	1,212.45	734.62	254.81
Motor vehicle license	66.90	53.60	58.55	48.04	49.62	72.20	40.47	49.54	60.00
Other taxes	214.13	147.00	280.59	136.77	110.59	59.55	141.42	104.59	79.35
Charges and miscellaneous general revenue	1,235.77	1,278.18	1,265.75	1,034.19	1,240.93	1,429.08	1,483.47	1,117.96	1,377.72
Current charges	667.71	858.71	846.40	522.39	682.31	665.52	869.17	817.85	895.89
Education	277.48	286.80	149.89	264.50	178.51	213.91	117.33	208.48	363.48
Institutions of higher education	226.15	226.89	111.60	236.55	150.49	178.92	100.03	176.16	308.11
School lunch sales (gross)	14.94	23.16	12.51	21.96	17.69	11.83	11.66	24.33	23.08
Hospitals	67.41	303.50	242.49	2.87	58.30	243.50	267.95	334.82	16.41
Highways	3.19	3.64	27.20	49.09	82.10	4.93	96.20	.71	9.10
Airports	16.76	19.23	119.25	10.45	.38	32.17	65.50	18.54	22.33
Parking facilities	1.60	3.17	1.42	5.32	5.89	3.24	7.35	2.16	3.30
Water transport and terminals	—	.48	—	.18	1.75	—	6.78	3.89	—
Natural resources	32.84	15.96	3.08	4.26	3.80	13.34	.76	5.65	17.33
Parks and recreation	16.04	18.29	38.38	19.38	39.93	11.74	19.16	11.82	49.22
Housing and community development	5.08	15.77	6.40	13.02	12.45	6.03	44.08	10.62	8.40
Sewerage	42.99	57.59	105.71	53.06	114.32	49.93	67.97	90.64	34.50
Solid waste management	46.11	31.37	5.17	21.78	55.65	43.68	21.54	39.99	50.62
Other charges	158.22	102.91	147.42	78.48	129.23	43.04	154.55	90.53	320.80
Miscellaneous general revenue	568.07	419.47	419.35	511.80	558.62	763.56	614.30	300.11	481.83
Interest earnings	361.70	214.94	251.68	353.06	218.19	408.70	275.38	199.61	231.56
Special assessments	37.18	18.35	42.44	2.06	1.20	8.09	6.09	2.02	51.51
Sale of property .....	.25	3.93	7.80	4.02	7.70	2.66	15.83	1.72	1.91
Other general revenue	168.94	182.24	117.43	152.66	331.52	344.11	317.00	96.75	196.85
Other than general revenue	818.06	1,684.06	1,457.16	709.03	1,206.68	865.14	1,660.27	871.77	742.29
Utility revenue	84.31	1,121.09	217.39	55.30	131.09	154.55	322.18	312.74	116.53
Water supply	79.91	77.59	170.36	44.60	63.57	83.65	71.39	45.80	80.84
Electric power	1.17	938.75	31.32	7.09	10.73	56.42	86.39	249.94	34.04
Gas supply .....	.58	101.56	—	—	—	12.31	.16	13.60	.22
Transit	2.64	3.20	15.72	3.61	56.78	2.17	164.25	3.40	1.42
Liquor store revenue	37.00	—	—	204.69	—	—	—	39.88	—
Insurance trust revenue	696.75	562.97	1,239.77	449.05	1,075.59	710.59	1,338.09	519.15	625.76
Unemployment compensation	108.07	55.80	180.25	58.11	251.75	95.52	145.43	54.65	59.98
Employee retirement	460.47	507.10	708.57	375.50	755.11	615.07	1,075.84	464.49	329.00
Other insurance trust revenue	128.20	.07	350.95	15.44	68.74	—	116.81	—	236.78
Expenditure¹	4,954.45	5,766.38	5,500.82	4,661.16	5,940.46	5,402.15	8,283.55	4,879.34	5,141.37
By character and object:									
Intergovernmental expenditure ¹	—	5.64	3.18	—	7.31	—	52.61	—	—
Direct expenditure	4,954.45	5,760.74	5,497.64	4,661.16	5,933.16	5,402.15	8,230.95	4,879.34	5,141.37
Current operation	3,671.45	4,478.18	3,615.09	3,558.00	4,367.86	4,107.25	5,789.21	3,720.54	4,016.55
Capital outlay	582.59	837.67	1,080.82	441.99	563.21	653.04	924.52	608.58	539.68
Construction	414.70	627.92	884.04	323.07	434.70	469.91	760.07	431.99	411.12
Other	167.89	209.75	196.78	118.91	128.51	183.13	164.45	176.59	128.56
Assistance and subsidies	75.08	51.36	34.38	85.16	110.07	115.43	240.01	107.61	73.63
Interest on debt	228.16	209.74	317.61	384.83	293.19	194.49	515.30	184.00	184.81
Insurance benefits and repayments	397.18	183.79	449.75	191.18	598.82	331.95	761.89	258.61	326.70
Exhibit: Salaries and wages	1,608.22	1,894.00	1,723.07	1,421.82	2,097.34	1,774.77	2,487.03	1,599.49	1,562.61
Direct expenditure by function	4,954.45	5,760.74	5,497.64	4,661.16	5,933.16	5,402.15	8,230.95	4,879.34	5,141.37
Direct general expenditure	4,448.50	4,481.63	4,712.73	4,208.58	5,072.35	4,859.24	6,907.32	4,201.61	4,682.60
Capital outlay	578.42	665.20	957.89	431.27	469.54	589.36	805.57	517.24	516.34
Other direct general expenditure	3,870.08	3,816.43	3,754.85	3,777.31	4,602.81	4,269.88	6,101.75	3,684.37	4,166.25
Education services:									
Education	1,650.69	1,723.20	1,425.95	1,509.74	1,863.13	1,722.14	1,874.19	1,482.64	1,646.50
Higher education	469.37	535.60	318.38	327.40	333.77	620.52	307.93	489.32	614.01
Elementary and secondary education	1,085.49	1,134.29	1,078.68	1,136.07	1,475.76	1,036.87	1,493.88	934.23	945.89
Other education	95.84	53.30	28.89	46.27	53.60	64.75	72.38	59.08	86.60
Libraries	15.13	18.30	26.35	15.65	29.92	16.63	37.83	18.19	12.64
Social services and income maintenance:									
Public welfare	590.30	639.57	421.49	805.86	650.66	751.28	1,428.29	666.98	757.14
Cash assistance payments	44.76	31.62	24.87	53.12	75.08	90.63	1,900.07	83.00	51.16
Vendor payments	361.49	422.71	271.59	561.90	412.53	532.20	954.95	465.76	472.97
Other public welfare	184.05	185.24	125.03	190.83	163.05	128.44	283.27	118.22	233.01
Hospitals	91.58	361.28	285.58	35.40	144.93	287.68	420.93	412.25	71.20
Health	203.30	68.83	83.62	95.33	120.87	171.86	151.33	187.93	82.65
Social insurance administration	6.77	15.09	22.65	17.79	10.61	21.71	22.42	10.13	9.07
Veterans' services .....	.69	.96	.72	.17	.56	.73	.31	.73	.89
Transportation:									
Highways	469.32	455.74	407.53	352.50	305.56	491.52	334.18	282.13	450.28
Air transportation (airports)	21.29	31.95	225.89	6.04	.42	38.27	57.52	20.80	47.46
Parking facilities	1.90	3.24	3.24	4.77	4.59	3.41	2.93	1.38	2.63
Water transport and terminals	—	2.58	—	2.53	1.92	—	10.38	4.03	—
Transit subsidies	—	.28	—	1.83	.19	—	6.79	.26	—

See footnotes at end of table.

Table 46. State and Local Government Finances Per Capita by State: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text.]

Item	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Carolina	North Dakota
	28	29	30	31	32	33	34	35	36
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Public safety:									
Police protection	127.19	117.38	221.75	128.93	218.83	172.66	282.86	138.48	88.18
Fire protection	44.96	68.84	107.34	75.42	72.28	64.64	113.00	48.16	73.58
Correction	97.66	91.49	201.20	73.40	155.81	149.49	215.37	146.46	47.19
Protective inspection and regulation	18.99	24.59	59.13	23.26	37.23	27.67	31.47	22.23	43.75
Environment and housing:									
Natural resources	196.38	109.13	58.88	31.54	25.12	69.28	22.17	80.34	207.48
Parks and recreation	41.38	67.07	148.85	40.22	89.64	120.06	90.66	55.79	143.11
Housing and community development	78.92	60.13	67.16	65.61	73.25	39.82	186.78	53.18	67.25
Sewerage	45.81	60.78	91.31	55.79	101.81	61.26	112.75	61.53	24.04
Solid waste management	50.19	37.50	5.75	69.20	121.59	52.77	113.79	65.96	43.45
Governmental administration:									
Financial administration	131.34	89.74	115.94	80.08	88.93	109.33	123.81	51.46	95.81
Judicial and legal	67.65	49.92	102.61	67.75	121.58	78.90	110.98	50.06	64.35
General public buildings	20.68	14.15	70.66	24.34	42.57	23.83	55.52	20.32	25.67
Other government administration	46.50	45.95	79.51	61.16	45.89	60.40	44.32	47.66	33.65
Interest on general debt	218.61	112.85	290.26	371.57	286.33	166.53	452.76	125.98	174.23
General expenditure, n.e.c.:									
Miscellaneous commercial activities	—	—	.55	—	—	—	2.65	1.35	189.86
Other and unallocable	211.24	211.12	188.81	192.72	458.15	157.37	601.35	145.21	280.52
Utilities	75.50	1,095.33	335.17	83.27	261.98	210.97	561.73	384.13	132.08
Capital outlay	4.17	172.47	122.94	10.20	93.67	63.68	118.95	91.20	23.34
Water supply	62.21	86.74	237.19	68.11	60.33	128.33	81.91	113.64	94.69
Electric power	1.03	901.34	28.54	7.24	8.39	44.63	79.86	244.03	31.69
Gas supply .....	.56	95.25	—	—	—	11.64	.14	12.66	.27
Transit	11.70	12.00	69.43	7.92	193.26	26.36	399.82	13.80	5.43
Liquor store expenditure	33.27	—	—	178.12	—	—	—	34.99	—
Insurance trust	397.18	183.79	449.75	191.18	598.82	331.95	761.89	258.61	326.70
Unemployment compensation	87.01	38.51	139.27	35.98	214.39	58.40	124.97	70.07	64.92
Employee retirement	235.69	145.28	184.15	122.16	329.98	268.69	554.57	188.54	116.83
Other insurance trust	74.48	—	126.33	33.04	54.46	4.86	82.36	—	144.94
Debt outstanding	3,720.32	3,758.49	6,105.37	6,034.66	5,377.75	3,674.13	8,351.07	3,217.04	3,005.78
Long-term	3,708.86	3,728.45	6,086.26	6,029.63	5,215.49	3,640.74	8,025.34	3,156.30	2,991.00
Full faith and credit	501.31	760.77	3,738.67	1,628.55	1,697.94	746.40	3,084.67	1,065.39	583.21
Nonguaranteed	3,207.55	2,967.68	2,347.59	4,401.08	3,517.55	2,894.34	4,940.66	2,090.91	2,407.79
Short-term	11.46	30.04	19.12	5.03	162.26	33.40	325.74	60.74	14.78
Long-term debt by purpose:									
Education	466.95	421.24	1,179.86	522.12	633.63	594.48	1,059.64	437.95	262.77
Utilities	161.36	1,790.38	845.93	204.15	107.12	403.29	1,406.67	962.67	163.83
Other	3,080.55	1,516.84	4,060.46	5,303.35	4,474.74	2,642.97	5,559.03	1,755.69	2,564.40
Long-term debt issued	559.24	251.65	1,242.34	564.77	442.03	802.18	1,069.76	537.16	658.42
Long-term debt retired	608.30	367.10	377.02	502.14	340.08	403.93	870.63	291.81	415.14
Exhibit: Change in total debt during year	-48.94	-108.31	863.14	48.43	125.64	414.66	160.03	243.79	231.47
Cash and security holdings	9,285.39	6,599.12	10,546.12	8,605.11	9,039.31	12,686.63	13,237.88	7,282.06	9,028.36
Insurance trust funds	4,076.59	3,117.26	5,590.38	3,234.95	5,332.06	4,901.65	9,200.10	4,292.53	3,706.81
By purpose:									
Unemployment compensation	132.60	118.81	218.54	228.46	264.20	234.86	48.51	171.50	52.32
Employee retirement	3,409.30	2,997.33	4,503.19	2,771.73	5,037.14	4,665.19	8,738.56	4,121.03	2,799.19
Workers' compensation	534.69	1.13	868.64	234.77	23.49	1.61	413.03	—	855.30
Miscellaneous	—	—	—	—	7.23	—	—	—	—
By type (Employee retirement funds):									
Cash and deposits	143.64	61.30	157.66	573.34	.52	250.73	376.01	1,318.02	77.51
Securities	3,265.66	2,936.03	4,345.53	2,198.39	5,036.62	4,414.46	8,362.55	2,803.01	2,721.68
Federal	721.87	1,046.78	1,336.82	193.04	185.74	1,720.44	1,963.77	2.88	192.95
State and local government	—	—	—	—	—	—	—	—	—
Nongovernment	2,543.80	1,889.25	3,008.71	2,005.35	4,850.88	2,694.02	6,398.78	2,800.13	2,528.73
Other than insurance trust funds	5,208.80	3,481.85	4,955.75	5,370.16	3,707.25	7,784.98	4,037.78	2,989.53	5,321.54
By purpose:									
Offsets to debt	2,572.39	1,119.00	1,118.58	4,181.67	1,709.28	1,829.47	2,610.70	780.73	2,102.19
Bond funds	246.30	146.21	1,720.32	69.56	415.07	378.51	391.77	231.95	68.09
Other	2,390.11	2,216.65	2,116.85	1,118.93	1,582.91	5,577.00	1,035.31	1,976.85	3,151.27

See footnotes at end of table.

Table 46. State and Local Government Finances Per Capita by State: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text.]

Item	Ohio	Oklahoma	Oregon	Pennsylvania	Rhode Island	South Carolina	South Dakota	Tennessee	Texas
	37	38	39	40	41	42	43	44	45
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Public safety:									
Police protection	161.67	120.90	179.47	153.11	177.17	130.46	102.38	138.83	142.42
Fire protection	79.03	68.81	91.33	34.17	136.59	42.43	36.22	61.62	55.64
Correction	135.20	112.82	178.81	144.93	121.27	139.22	104.93	109.32	160.67
Protective inspection and regulation	20.33	19.14	40.25	15.07	23.47	15.38	11.60	15.53	15.64
Environment and housing:									
Natural resources	30.28	46.08	96.57	37.49	25.01	47.51	127.91	33.29	39.79
Parks and recreation	56.57	63.83	81.92	43.60	65.32	53.07	112.53	80.48	47.07
Housing and community development	71.39	33.10	112.65	94.29	123.46	39.12	32.25	79.76	42.55
Sewerage	122.69	61.43	145.53	97.03	102.65	41.53	67.57	74.37	76.99
Solid waste management	34.35	39.66	46.24	44.54	49.47	54.27	39.68	56.68	35.65
Governmental administration:									
Financial administration	109.21	83.04	188.09	67.10	108.76	55.25	113.60	56.01	64.69
Judicial and legal	79.42	43.92	96.07	72.14	93.34	42.22	46.93	64.39	58.26
General public buildings	44.54	15.08	45.34	25.30	32.02	47.37	18.44	17.72	20.89
Other government administration	34.89	46.39	55.88	49.41	61.35	53.70	42.94	35.76	30.45
Interest on general debt	156.87	137.30	206.42	282.97	352.35	134.79	203.35	144.83	192.23
General expenditure, n.e.c.:									
Miscellaneous commercial activities .....	.35	.71	—	—	1.65	—	54.02	—	.43
Other and unallocable	158.05	110.96	204.61	266.28	283.62	155.96	161.66	142.37	141.37
Utilities	183.55	260.25	399.42	239.61	140.66	441.46	174.52	875.85	341.38
Capital outlay	30.46	37.58	142.44	53.45	26.91	72.15	36.37	86.72	76.86
Water supply	90.98	117.86	109.67	70.98	99.00	126.79	84.85	113.45	140.98
Electric power	48.78	128.30	146.85	6.43	4.62	268.86	77.82	624.77	135.01
Gas supply	3.56	6.33	.80	45.91	—	40.11	7.98	124.13	10.41
Transit	40.22	7.76	142.09	116.28	37.04	5.70	3.87	13.50	54.98
Liquor store expenditure	23.49	—	35.42	56.36	—	—	19.05	—	—
Insurance trust	575.28	323.82	601.56	465.56	662.77	285.89	174.93	226.15	264.71
Unemployment compensation	77.81	39.27	159.59	162.93	232.67	65.51	25.62	80.27	68.87
Employee retirement	350.47	236.37	294.32	280.59	329.87	196.43	145.03	145.88	195.82
Other insurance trust	147.00	48.18	147.64	22.04	100.24	23.94	4.28	—	.02
Debt outstanding	2,778.60	2,886.59	4,037.02	4,984.90	6,498.79	3,722.97	3,624.53	2,885.36	4,041.50
Long-term	2,693.82	2,867.42	4,009.95	4,943.48	6,434.96	3,659.13	3,614.81	2,848.87	4,009.92
Full faith and credit	979.04	550.49	2,118.64	1,927.72	2,046.26	1,084.85	571.27	1,262.84	1,673.51
Nonguaranteed	1,714.78	2,316.94	1,891.31	3,015.76	4,388.70	2,574.28	3,043.54	1,586.03	2,336.41
Short-term	84.78	19.17	27.06	41.42	63.83	63.84	9.72	36.49	31.58
Long-term debt by purpose:									
Education	553.09	255.06	766.00	1,154.85	284.15	617.00	497.39	457.44	881.44
Utilities	242.99	686.67	408.39	384.70	100.82	1,321.31	169.77	449.20	843.71
Other	1,897.75	1,925.70	2,835.56	3,403.94	6,050.00	1,720.82	2,947.65	1,942.24	2,284.77
Long-term debt issued	427.79	257.27	611.68	572.81	996.99	781.75	717.65	443.79	509.62
Long-term debt retired	242.87	268.56	428.83	441.36	1,181.87	438.59	621.04	302.23	331.96
Exhibit: Change in total debt during year	179.06	-11.76	180.50	125.90	-215.90	335.56	97.94	145.23	31.94
Cash and security holdings	11,594.03	6,919.07	9,379.39	9,428.78	10,571.98	6,837.98	9,164.27	6,482.53	8,833.27
Insurance trust funds	8,646.33	3,671.40	5,005.86	5,591.73	6,210.34	4,420.40	4,978.50	4,426.86	5,023.51
By purpose:									
Unemployment compensation	159.91	178.62	293.70	186.57	124.56	180.53	63.99	156.82	38.89
Employee retirement	6,899.83	3,275.38	4,013.51	5,274.90	5,993.83	4,214.08	4,914.51	4,270.04	4,984.05
Workers' compensation	1,586.59	217.40	698.66	130.26	37.49	25.79	—	—	.57
Miscellaneous	—	—	—	—	54.46	—	—	—	—
By type (Employee retirement funds):									
Cash and deposits	302.67	118.84	250.12	125.00	31.06	157.94	512.85	223.23	164.71
Securities	6,597.16	3,156.55	3,763.39	5,149.90	5,962.77	4,056.14	4,401.66	4,046.81	4,819.34
Federal	2,101.13	660.15	758.53	716.51	1,770.76	1,731.26	544.63	1,161.46	1,092.33
State and local government	—	—	—	—	—	—	—	—	—
Nongovernment	4,496.03	2,496.39	3,004.86	4,433.39	4,192.01	2,324.88	3,857.02	2,885.34	3,727.01
Other than insurance trust funds	2,947.70	3,247.66	4,373.52	3,837.05	4,361.65	2,417.59	4,185.77	2,055.67	3,809.76
By purpose:									
Offsets to debt	1,039.04	1,197.57	1,272.89	1,962.60	3,120.88	1,030.44	2,250.45	940.75	1,126.71
Bond funds	327.63	292.64	609.47	488.26	388.32	234.65	131.72	221.98	476.59
Other	1,581.03	1,757.45	2,491.16	1,386.19	852.44	1,152.50	1,803.60	892.95	2,206.47

See footnotes at end of table.

Table 46. State and Local Government Finances Per Capita by State: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text.]

Item	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin	Wyoming
	46	47	48	49	50	51	52
Revenue¹	5,743.33	5,737.94	5,441.23	7,130.82	5,268.95	6,455.18	7,769.29
General revenue¹	4,315.25	4,966.07	4,240.82	5,019.42	4,401.66	4,879.93	6,616.36
Intergovernmental revenue from Federal government	880.56	1,157.77	574.83	813.17	1,181.93	802.34	1,809.81
General revenue from own sources	3,434.70	3,808.30	3,665.99	4,206.25	3,219.74	4,077.59	4,806.55
Taxes	2,265.08	2,746.43	2,497.88	2,915.89	2,122.39	3,004.30	2,584.45
Property	531.67	1,226.11	779.14	927.90	422.53	1,003.76	966.51
Sales and gross receipts	941.28	698.16	756.82	1,732.46	859.41	847.83	952.92
General	748.24	312.12	407.27	1,342.92	457.98	580.11	793.19
Selective	193.05	386.04	349.55	389.54	401.43	267.72	159.73
Motor fuel	105.08	99.18	109.03	122.13	125.64	133.43	98.35
Alcoholic beverage	9.88	22.71	16.22	24.78	6.52	7.80	2.31
Tobacco products	15.46	23.50	7.42	49.45	18.73	41.02	11.23
Public utilities	29.21	15.23	75.61	89.37	118.40	59.92	15.72
Other	33.42	225.42	141.27	103.82	132.15	25.55	32.12
Individual income	599.19	548.71	702.11	—	433.16	872.57	—
Motor vehicle license	23.10	61.83	54.78	61.03	41.92	43.61	113.88
Other taxes	62.84	134.67	141.68	179.86	125.21	113.27	106.98
Charges and miscellaneous general revenue	1,169.62	1,061.86	1,168.10	1,290.37	1,097.35	1,073.29	2,222.11
Current charges	740.54	659.33	715.44	883.49	648.19	689.49	957.37
Education	294.64	415.28	239.49	236.25	198.73	235.89	220.37
Institutions of higher education	264.63	389.78	213.07	200.35	171.10	207.37	192.66
School lunch sales (gross)	19.77	17.65	19.33	14.03	14.18	19.36	23.63
Hospitals	155.56	1.10	176.88	189.49	134.26	106.75	469.91
Highways	1.17	.80	16.32	16.70	30.55	5.01	3.89
Airports	42.61	9.85	38.68	28.63	35.83	10.99	16.28
Parking facilities .....	.58	6.51	3.38	1.92	4.71	5.66	.47
Water transport and terminals	—	—	18.38	36.79	—	.95	—
Natural resources	3.65	3.08	.43	46.23	3.67	12.21	15.00
Parks and recreation	25.47	20.26	16.10	22.93	19.19	18.60	17.88
Housing and community development	7.77	10.22	10.36	17.57	8.80	19.85	2.96
Sewerage	58.65	50.55	81.00	131.56	56.83	92.39	56.10
Solid waste management	41.87	24.65	40.34	75.85	26.81	24.21	45.16
Other charges	108.57	117.03	74.10	79.56	128.80	156.98	109.35
Miscellaneous general revenue	429.07	402.53	452.67	406.88	449.16	383.80	1,264.73
Interest earnings	223.72	230.19	207.67	197.80	230.33	210.61	1,032.43
Special assessments	2.21	3.42	.96	12.51	1.43	19.28	16.81
Sale of property	17.44	.08	2.37	13.83	.72	1.57	5.26
Other general revenue	185.71	168.85	241.68	182.75	216.68	152.34	210.24
Other than general revenue	1,428.08	771.88	1,200.41	2,111.40	867.28	1,575.25	1,152.92
Utility revenue	546.41	217.11	157.15	536.08	70.31	143.15	173.51
Water supply	92.93	69.68	95.03	83.57	64.88	52.06	106.03
Electric power	447.83	143.24	32.45	433.45	3.07	80.67	67.48
Gas supply .....	.13	—	23.26	.77	—	.16	—
Transit	5.51	4.19	6.41	18.28	2.37	10.26	—
Liquor store revenue	46.46	46.63	38.28	48.27	25.66	.04	75.56
Insurance trust revenue	835.21	508.14	1,004.98	1,527.05	771.31	1,432.06	903.85
Unemployment compensation	87.63	143.91	56.84	211.56	105.89	140.95	112.87
Employee retirement	654.49	364.23	948.14	1,105.56	339.77	1,289.36	756.68
Other insurance trust revenue	93.10	—	—	209.93	325.65	1.76	34.30
Expenditure¹	5,228.33	5,211.94	4,684.94	6,433.57	4,942.96	5,469.87	6,565.58
By character and object:							
Intergovernmental expenditure ¹ .....	.05	17.89	.06	5.68	—	25.59	1.61
Direct expenditure	5,228.28	5,194.04	4,684.89	6,427.90	4,942.96	5,444.28	6,563.96
Current operation	3,703.95	4,151.26	3,459.64	4,352.54	3,595.15	4,051.74	4,635.14
Capital outlay	901.70	418.86	659.07	1,008.35	494.30	647.23	1,115.52
Construction	662.56	295.06	529.02	704.31	362.38	532.09	876.84
Other	239.14	123.80	130.05	304.03	131.92	115.14	238.68
Assistance and subsidies	79.39	153.43	115.33	154.48	53.20	97.21	70.20
Interest on debt	320.11	254.37	227.87	329.28	236.93	228.62	282.34
Insurance benefits and repayments	223.13	216.12	222.98	583.24	563.37	419.49	460.76
Exhibit: Salaries and wages	1,597.65	1,609.00	1,552.11	1,958.91	1,420.02	1,740.16	2,235.20
Direct expenditure by function	5,228.28	5,194.04	4,684.89	6,427.90	4,942.96	5,444.28	6,563.96
Direct general expenditure	4,357.50	4,703.51	4,233.88	5,139.04	4,266.44	4,837.01	5,828.37
Capital outlay	791.93	401.61	609.62	872.59	475.49	624.61	1,047.12
Other direct general expenditure	3,565.57	4,301.89	3,624.26	4,266.46	3,790.95	4,212.40	4,781.25
Education services:							
Education	1,734.62	1,901.85	1,546.53	1,747.69	1,527.79	1,868.01	2,072.12
Higher education	636.40	542.74	421.82	485.09	380.33	507.85	572.87
Elementary and secondary education	1,029.15	1,235.99	1,064.48	1,182.82	1,056.69	1,295.87	1,409.95
Other education	69.08	123.12	60.23	79.78	90.77	64.29	89.30
Libraries	23.23	15.43	24.35	32.57	11.44	31.71	25.18
Social services and income maintenance:							
Public welfare	480.63	870.86	537.97	721.68	883.77	772.66	547.73
Cash assistance payments	58.66	90.86	83.45	108.12	31.86	63.49	29.67
Vendor payments	328.17	573.19	347.20	446.83	735.39	464.30	413.92
Other public welfare	93.80	206.81	107.32	166.74	116.52	244.87	104.14
Hospitals	173.47	14.85	203.87	246.34	156.36	121.77	542.71
Health	126.85	90.30	110.42	261.12	108.02	152.17	143.73
Social insurance administration	14.05	15.39	11.39	28.69	14.10	12.60	33.05
Veterans' services	—	—	.34	.68	.86	2.76	—
Transportation:							
Highways	384.00	451.50	368.36	372.02	455.98	397.69	683.33
Air transportation (airports)	46.94	7.12	99.01	37.24	40.00	16.81	41.11
Parking facilities	—	4.36	3.74	.76	3.53	5.10	.53
Water transport and terminals	—	.02	27.06	68.58	—	1.99	—
Transit subsidies .....	.12	2.20	.96	.01	.06	—	—

See footnotes at end of table.

Table 46. State and Local Government Finances Per Capita by State: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text.]

Item	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin	Wyoming
	46	47	48	49	50	51	52
Direct expenditure by function—Con.							
Direct general expenditure—Con.							
Public safety:							
Police protection	147.87	110.56	145.71	154.31	76.95	176.10	164.16
Fire protection	46.64	45.60	67.21	91.91	25.09	75.81	60.59
Correction	117.94	74.41	140.71	151.11	67.10	135.16	111.06
Protective inspection and regulation	18.40	34.78	25.00	55.54	18.34	26.01	30.09
Environment and housing:							
Natural resources	86.18	96.64	25.12	100.67	84.28	77.62	248.98
Parks and recreation	124.03	42.23	63.64	102.67	48.12	81.04	107.76
Housing and community development	52.34	101.85	78.40	99.87	49.53	60.89	19.24
Sewerage	73.71	54.15	90.80	116.32	61.26	125.80	81.29
Solid waste management	46.14	56.36	71.56	71.35	27.97	77.46	46.60
Governmental administration:							
Financial administration	94.19	133.64	108.69	94.48	109.58	70.16	138.83
Judicial and legal	88.08	55.49	56.60	94.63	46.79	70.40	90.21
General public buildings	45.57	47.05	36.99	13.25	31.39	37.02	39.90
Other government administration	56.29	38.67	40.84	57.12	57.41	51.31	138.54
Interest on general debt	153.01	227.15	211.20	215.46	227.88	218.85	266.82
General expenditure, n.e.c.:							
Miscellaneous commercial activities	3.20	—	—	—	—	1.44	—
Other and unallocable	219.99	211.05	137.41	202.97	132.84	168.69	194.78
Utilities	612.98	229.50	194.32	664.57	91.16	187.74	210.88
Capital outlay	109.78	17.06	49.18	135.76	18.81	22.62	68.41
Water supply	170.05	68.37	118.87	97.21	76.12	59.86	147.36
Electric power	396.22	147.95	29.45	470.04	2.90	87.44	63.52
Gas supply .....	.09	—	24.13	.65	—	.13	—
Transit	46.62	13.18	21.87	96.67	12.14	40.31	—
Liquor store expenditure	34.67	44.92	33.70	41.05	21.98	.04	63.95
Insurance trust	223.13	216.12	222.98	583.24	563.37	419.49	460.76
Unemployment compensation	48.05	106.31	36.06	184.09	99.82	118.74	74.60
Employee retirement	135.69	109.80	186.92	228.26	178.18	299.35	244.71
Other insurance trust	39.39	—	—	170.89	285.37	1.40	141.46
Debt outstanding	5,806.55	4,512.80	4,076.20	5,978.59	3,693.93	4,197.17	4,376.41
Long-term	5,786.17	4,474.65	4,037.10	5,950.01	3,689.01	4,088.29	4,366.85
Full faith and credit	883.28	1,466.17	1,380.59	2,579.02	250.38	2,127.36	735.30
Nonguaranteed	4,902.89	3,008.48	2,656.50	3,370.98	3,438.64	1,960.93	3,631.55
Short-term	20.38	38.15	39.11	28.58	4.91	108.88	9.56
Long-term debt by purpose:							
Education	575.96	352.80	883.92	941.94	578.00	596.75	573.09
Utilities	2,976.06	385.25	329.83	2,189.19	155.34	178.37	301.12
Other	2,234.16	3,736.60	2,823.35	2,818.88	2,955.67	3,313.18	3,492.65
Long-term debt issued	780.50	901.88	514.02	722.67	304.49	731.29	662.48
Long-term debt retired	690.30	266.37	237.68	492.85	256.93	374.37	491.79
Exhibit: Change in total debt during year	93.84	639.40	285.68	243.62	42.49	309.01	173.34
Cash and security holdings	8,263.35	6,774.05	8,790.42	10,493.70	6,101.56	12,318.36	17,683.64
Insurance trust funds	4,566.81	3,367.76	5,131.02	7,390.04	2,506.03	9,067.13	6,212.90
By purpose:							
Unemployment compensation	259.70	375.00	139.69	237.15	91.30	299.74	304.27
Employee retirement	4,001.36	2,992.72	4,991.33	5,874.70	1,687.74	8,754.05	5,515.73
Workers' compensation	305.75	.04	—	1,278.18	726.98	1.65	392.91
Miscellaneous	—	—	—	—	—	11.68	—
By type (Employee retirement funds):							
Cash and deposits	131.71	73.94	85.15	145.22	108.10	350.16	319.73
Securities	3,869.65	2,918.78	4,906.18	5,729.48	1,579.64	8,403.89	5,196.00
Federal	482.22	27.88	523.36	1,720.16	1,477.01	1,505.86	2,163.22
State and local government	—	—	—	—	—	—	—
Nongovernment	3,387.43	2,890.90	4,382.82	4,009.32	102.63	6,898.03	3,032.78
Other than insurance trust funds	3,696.54	3,406.30	3,659.40	3,103.67	3,595.53	3,251.23	11,470.73
By purpose:							
Offsets to debt	1,801.40	2,494.96	1,611.64	775.43	2,413.03	1,166.24	3,078.48
Bond funds	408.14	138.28	271.33	543.71	231.15	273.86	211.39
Other	1,487.00	773.06	1,776.43	1,784.53	951.35	1,811.13	8,180.86

¹Duplicative intergovernmental transactions are excluded; see text.
²Includes amounts not shown in detail.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	United States	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Connecticut	Delaware
	1	2	3	4	5	6	7	8	9
Revenue¹	232.61	230.51	687.92	214.39	232.09	243.00	206.36	189.27	252.93
General revenue¹	185.71	184.71	550.28	170.17	192.28	187.40	167.65	170.29	208.39
Intergovernmental revenue from Federal government	35.24	41.71	73.63	32.84	46.47	36.39	26.85	27.74	34.43
General revenue from own sources	150.47	143.01	476.65	137.33	145.82	151.01	140.80	142.54	173.96
Taxes	104.95	86.64	146.75	100.27	99.73	104.92	92.47	117.95	106.24
Property	31.52	11.27	41.88	28.70	15.89	26.89	27.16	42.09	16.84
Sales and gross receipts	37.70	43.96	14.36	45.66	49.33	37.08	35.11	39.34	12.64
General	25.75	27.28	5.98	35.18	36.29	27.94	26.65	24.47	—
Selective	11.95	16.67	8.38	10.48	13.04	9.13	8.46	14.87	12.64
Motor fuel	4.05	5.63	2.17	5.09	6.85	3.27	4.49	5.05	5.05
Alcoholic beverage .....	.58	1.64	.77	.43	.54	.31	.22	.38	.54
Tobacco products	1.10	.93	1.00	1.63	1.84	.78	.63	1.14	1.07
Public utilities	2.33	4.79	.54	1.30	1.42	2.15	.69	1.85	1.26
Other	3.89	3.67	3.91	2.03	2.38	2.62	2.42	6.44	4.73
Individual income	22.91	19.16	—	16.05	24.28	26.98	23.44	25.58	34.37
Motor vehicle license	2.02	2.08	2.14	1.30	1.89	1.75	1.52	1.81	1.36
Other taxes	10.79	10.18	88.37	8.57	8.34	12.22	5.22	9.13	41.02
Charges and miscellaneous general revenue	45.52	56.36	329.90	37.06	46.09	46.09	48.33	24.59	67.72
Current charges	27.45	41.73	45.32	20.29	30.86	28.79	30.59	12.98	34.76
Education	7.60	11.47	7.41	7.62	9.15	5.55	10.94	3.92	14.11
Institutions of higher education	6.37	8.85	5.52	6.42	6.64	4.95	9.58	3.33	13.52
School lunch sales (gross) .....	.65	1.04	.58	.67	.77	.42	.62	.51	.56
Hospitals	7.14	21.16	3.09	1.79	12.57	7.11	5.45	2.29	1.99
Highways .....	.86	.03	2.57	.07	.48	.33	.11	.02	5.62
Airports	1.30	.55	3.88	2.14	.47	1.30	4.37	.20	.04
Parking facilities .....	.17	.10	.36	.04	.05	.24	.13	.17	.29
Water transport and terminals .....	.30	.65	1.73	—	.02	.73	—	—	.01
Natural resources .....	.38	.11	.76	.66	.31	1.10	.24	.31	.35
Parks and recreation .....	.77	1.04	.46	.84	.43	.98	1.39	.43	.32
Housing and community development .....	.56	.69	1.35	.11	.52	.63	.58	.77	.29
Sewerage	3.17	1.95	3.11	2.66	2.69	3.76	3.46	1.32	4.88
Sanitation other than sewerage	1.36	1.26	2.59	1.66	1.66	1.66	.47	1.96	2.59
Other charges	3.83	2.72	18.01	2.67	2.53	5.41	3.46	1.89	4.26
Miscellaneous general revenue	18.07	14.63	284.58	16.77	15.23	17.30	17.75	11.61	32.96
Interest earnings	8.87	7.97	145.98	7.40	8.16	8.44	9.09	5.52	14.64
Special assessments .....	.50	.15	.21	.69	.15	1.07	.81	.21	.04
Sale of property .....	.24	.33	.93	1.03	.04	.33	.14	.11	4.86
Other general revenue	8.46	6.17	137.45	7.66	6.88	7.45	7.71	5.76	13.41
Other than general revenue	46.90	45.79	137.64	44.22	39.81	55.60	38.71	18.98	44.54
Utility revenue	10.71	16.79	13.97	21.42	9.11	14.12	11.39	3.15	6.81
Water supply	3.87	4.39	3.11	6.23	3.83	6.61	5.53	1.13	1.64
Electric power	5.17	9.35	10.54	14.90	5.19	6.29	4.60	1.63	4.78
Gas supply .....	.59	2.99	.08	.22	.05	.10	.85	.09	—
Transit	1.07	.06	.24	.07	.04	1.12	.41	.29	.40
Liquor store revenue .....	.56	1.52	.01	—	—	—	—	—	—
Insurance trust revenue	35.63	27.49	123.66	22.80	30.70	41.48	27.31	15.83	37.74
Unemployment compensation	5.01	2.55	11.29	3.25	4.94	5.19	2.85	7.15	5.89
Employee retirement	28.51	24.94	112.22	15.34	25.31	32.88	19.55	7.65	31.39
Other insurance trust revenue	2.11	—	.16	4.21	.46	3.41	4.92	1.04	.45
Expenditure¹	210.42	219.64	457.98	203.49	204.28	227.23	188.77	174.01	215.82
By character and object									
Intergovernmental expenditure ¹ .....	.56	—	6.54	—	.04	2.37	.07	—	.04
Direct expenditure	209.86	219.64	451.44	203.49	204.24	224.85	188.70	174.01	215.78
Current operation	153.84	172.50	319.85	145.86	159.41	161.04	133.54	129.48	158.42
Capital outlay	24.92	23.13	57.66	31.68	24.03	24.30	27.21	13.78	26.22
Construction	18.98	16.08	49.59	22.46	17.11	20.30	18.96	11.40	19.68
Other	5.94	7.05	8.08	9.22	6.92	4.01	8.26	2.38	6.53
Assistance and subsidies	4.82	3.08	10.76	3.41	2.62	8.85	2.33	4.54	3.16
Interest on debt	10.38	7.91	29.68	11.05	6.60	10.21	11.52	10.34	13.88
Insurance benefits and repayments	15.90	13.02	33.49	11.48	11.58	20.44	14.09	15.87	14.11
Exhibit: Salaries and wages	67.52	73.10	121.51	69.15	68.97	71.49	62.94	58.30	71.39
Direct expenditure by function	209.86	219.64	451.44	203.49	204.24	224.85	188.70	174.01	215.78
Direct general expenditure	179.69	187.59	401.49	170.91	183.33	184.07	159.90	152.65	194.28
Capital outlay	22.03	20.36	54.77	26.89	22.37	19.12	23.54	12.43	25.32
Other direct general expenditure	157.67	167.23	346.72	144.02	160.95	164.95	136.36	140.22	168.97
Education services:									
Education	60.36	68.27	96.52	59.40	67.35	54.16	59.10	46.37	72.75
Higher education	15.28	21.55	18.54	16.32	17.81	14.31	19.52	7.81	24.57
Elementary and secondary education	42.44	42.72	74.36	40.26	44.15	37.45	37.94	36.68	42.49
Other education	2.65	4.00	3.63	2.83	5.39	2.40	1.64	1.88	5.69
Libraries .....	.91	.51	1.81	1.04	.67	.86	1.17	.96	1.25
Social services and income maintenance:									
Public welfare	28.81	28.04	39.74	25.32	32.64	29.09	21.01	24.83	24.71
Cash assistance payments	3.56	1.90	10.42	2.34	1.40	7.55	1.56	3.93	1.62
Vendor payments	18.93	22.69	21.38	16.88	25.25	15.13	12.59	17.09	14.24
Other public welfare	6.32	3.46	7.95	6.10	5.98	6.41	6.85	3.81	8.85
Hospitals	9.81	21.51	5.24	3.05	12.43	9.99	6.73	8.45	2.98
Health	6.08	8.60	9.96	5.15	5.77	8.28	3.26	3.10	7.98
Social insurance administration .....	.58	.67	1.81	.47	.77	.47	.38	.73	.44
Veterans' services .....	.04	.11	1.83	.08	.06	.02	—	—	.01

See footnotes at end of table.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	United States	Alabama	Alaska	Arizona	Arkansas	California	Colorado	Connecticut	Delaware
	1	2	3	4	5	6	7	8	9
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	11.82	12.55	41.55	12.06	17.25	7.42	12.53	9.41	16.14
Air transportation (airports)	1.46	1.10	7.17	1.77	1.13	1.70	2.56	.24	.01
Parking facilities .....	.12	.13	.04	.04	.02	.14	.12	.17	.12
Water transport and terminals .....	.40	.53	1.69	—	.04	.97	—	.06	.01
Transit subsidies .....	.05	.02	—	—	—	.12	—	.18	.03
Public safety:									
Police protection	6.86	5.89	9.20	8.37	5.69	8.94	5.94	5.09	6.49
Fire protection	2.80	2.37	3.31	3.26	2.07	3.69	2.58	2.85	.71
Correction	5.75	3.52	9.12	6.75	4.69	7.20	5.49	4.24	6.07
Protective inspection and regulation	1.10	.72	1.98	1.14	1.01	2.29	.93	.80	1.91
Environment and housing:									
Natural resources	2.39	1.95	17.62	3.26	2.81	3.62	1.81	.66	3.91
Parks and recreation	2.99	2.70	3.21	5.58	1.97	3.50	4.80	1.51	2.33
Housing and community development	3.35	3.37	8.81	2.14	1.96	5.31	2.65	3.14	3.87
Sewerage	3.70	2.43	5.45	4.49	3.00	4.61	3.02	1.95	3.91
Sanitation other than sewerage	2.29	2.02	2.66	2.33	2.31	2.39	.81	2.96	3.54
Governmental administration:									
Financial administration	3.51	3.29	11.62	3.08	4.00	4.10	3.17	3.18	5.34
Judicial and legal	3.12	2.45	8.92	4.35	2.28	4.58	2.62	2.51	3.70
General public buildings	1.14	.75	3.12	1.00	.59	.63	.96	.77	4.51
Other government administration	1.83	1.45	6.34	2.28	1.81	1.82	2.15	1.68	1.81
Interest on general debt	8.99	7.06	27.22	8.03	5.92	8.54	9.94	10.06	13.60
General expenditure, n.e.c.:									
Miscellaneous commercial activities .....	.05	—	4.49	—	—	—	—	—	—
Other and unallocable	9.39	5.54	71.05	6.49	5.11	9.63	6.16	16.75	6.14
Utilities	13.81	17.49	16.46	21.10	9.33	20.34	14.71	5.49	7.39
Capital outlay	2.89	2.77	2.89	4.79	1.65	5.18	3.67	1.35	.90
Water supply	4.49	4.85	3.31	6.36	3.83	8.29	6.89	1.44	1.75
Electric power	4.95	9.65	11.41	13.37	5.18	6.06	4.51	1.65	3.70
Gas supply .....	.56	2.76	.31	.22	.05	.08	.82	.09	—
Transit	3.81	.22	1.42	1.14	.27	5.90	2.49	2.31	1.94
Liquor store expenditure .....	.47	1.54	—	—	—	—	—	—	—
Insurance trust	15.90	13.02	33.49	11.48	11.58	20.44	14.09	15.87	14.11
Unemployment compensation	3.91	3.04	8.39	2.03	5.08	4.34	2.18	4.24	5.54
Employee retirement	10.38	9.98	24.96	7.23	6.35	13.13	8.72	9.83	8.13
Other insurance trust	1.60	—	.14	2.22	.15	2.97	3.19	1.80	.43
Debt outstanding	175.96	136.04	429.14	204.41	116.94	180.97	177.98	185.77	233.86
Long-term	173.57	135.88	426.99	204.33	116.26	179.87	177.81	184.50	231.17
Full faith and credit	59.88	47.11	131.46	82.39	31.63	36.92	53.69	121.44	62.05
Nonguaranteed	113.69	88.77	295.52	121.94	84.63	142.95	124.12	63.07	169.12
Short-term	2.39	.15	2.15	.08	.68	1.10	.16	1.26	2.69
Long-term debt by purpose:									
Education	27.90	28.03	31.08	45.61	27.49	21.58	37.23	20.54	22.72
Utilities	25.60	15.80	53.01	61.49	12.44	32.58	23.44	4.89	5.17
Other	120.08	92.06	342.90	97.23	76.33	125.71	117.14	159.07	203.28
Long-term debt issued	21.84	15.33	51.53	19.84	14.10	17.98	25.98	26.12	23.32
Long-term debt retired	15.72	10.51	47.22	15.11	10.99	14.52	26.76	18.40	12.69
Exhibit: Change in total debt during year	5.38	4.79	4.55	4.26	3.25	3.04	-0.78	7.48	10.25
Cash and security holdings	364.81	315.25	2,277.19	353.11	297.24	444.48	316.28	247.91	428.13
Insurance trust funds	220.60	199.11	543.39	222.73	167.10	292.39	171.88	147.69	186.64
By purpose:									
Unemployment compensation	5.92	5.10	10.91	6.86	4.01	4.25	4.89	3.98	13.46
Employee retirement	206.77	194.01	532.36	197.97	160.61	279.29	157.43	142.96	173.15
Workers' compensation	7.61	—	.12	17.91	2.48	7.04	8.76	.75	.03
Miscellaneous .....	.30	—	—	—	—	1.81	.80	—	—
By type (Employee retirement funds):									
Cash and deposits	10.67	14.51	10.36	11.02	18.14	12.52	6.42	7.37	13.96
Securities	196.09	179.51	521.99	186.95	142.47	266.77	151.01	135.59	159.19
Federal	38.04	29.05	166.62	44.37	28.09	40.84	11.20	4.40	2.29
State and local government	—	—	—	—	—	—	—	—	—
Nongovernment	158.06	150.46	355.38	142.58	114.37	225.94	139.81	131.18	156.91
Other than insurance trust funds	144.22	116.13	1,733.81	130.37	130.14	152.09	144.39	100.22	241.49
By purpose:									
Offsets to debt	58.95	48.40	217.91	45.08	58.50	45.19	49.71	65.13	119.40
Bond funds	15.11	10.18	26.59	15.81	6.61	22.56	20.24	7.87	8.39
Other	70.15	57.55	1,489.31	69.48	65.03	84.34	74.44	27.23	113.70

See footnotes at end of table.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	District of Columbia	Florida	Georgia	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas
	10	11	12	13	14	15	16	17	18
Revenue¹	342.97	202.29	217.39	260.39	234.49	194.93	201.14	214.81	205.12
General revenue¹	283.39	169.32	179.01	217.40	194.47	161.05	181.19	190.71	182.25
Intergovernmental revenue from Federal government	107.07	24.56	35.66	45.52	35.66	28.29	28.31	32.16	30.50
General revenue from own sources	176.32	144.76	143.35	171.87	158.82	132.76	152.88	158.54	151.75
Taxes	141.58	94.63	98.69	123.05	106.88	100.13	104.87	105.55	105.91
Property	37.55	32.74	26.87	19.42	27.96	37.77	36.27	34.02	32.72
Sales and gross receipts	46.53	49.39	38.13	64.49	36.79	32.98	29.81	34.54	38.19
General	25.89	33.23	29.75	46.59	24.46	19.01	21.67	23.28	28.14
Selective	20.63	16.16	8.38	17.90	12.33	13.97	8.14	11.26	10.05
Motor fuel	1.73	5.22	3.00	4.37	8.31	4.07	4.40	5.66	4.79
Alcoholic beverage .....	.29	1.47	1.22	1.23	.21	.30	.23	.18	.99
Tobacco products	1.02	1.17	.49	1.16	1.21	1.42	.65	1.46	.88
Public utilities	10.06	5.04	.80	4.60	.46	4.49	.04	.16	1.51
Other	7.53	3.26	2.87	6.54	2.14	3.68	2.83	3.79	1.88
Individual income	40.45	—	25.75	31.22	27.97	18.45	29.71	25.61	23.69
Motor vehicle license	1.02	2.23	1.10	3.30	3.21	2.58	.82	4.02	2.05
Other taxes	16.03	10.26	6.85	4.63	10.94	8.34	8.26	7.37	9.26
Charges and miscellaneous general revenue	34.74	50.13	44.66	48.83	51.94	32.63	48.01	52.99	45.85
Current charges	14.37	30.37	29.31	32.82	33.88	17.43	30.94	36.58	28.78
Education .....	.81	4.99	5.54	5.91	8.49	5.99	12.62	13.83	9.47
Institutions of higher education .....	.77	3.29	4.35	4.87	7.59	5.09	10.79	11.35	8.14
School lunch sales (gross) .....	.03	.58	.76	.50	.75	.51	1.05	1.05	1.00
Hospitals	3.89	7.44	13.39	3.98	9.78	2.38	10.24	14.51	9.19
Highways	—	1.26	.20	.03	.44	1.07	.59	.08	.96
Airports	—	2.58	1.20	8.82	.59	1.66	.73	.23	.43
Parking facilities .....	.36	.19	.03	.21	.07	.14	.04	.22	.05
Water transport and terminals	—	.50	.47	1.99	.02	.03	.03	—	.01
Natural resources	—	.67	.22	.30	2.99	.08	.25	.19	.38
Parks and recreation	1.40	.80	1.19	.87	.67	1.27	.54	.65	.69
Housing and community development	—	.30	.52	1.54	.23	.48	.23	.14	.57
Sewerage	4.18	3.26	2.64	4.28	3.00	1.76	2.98	3.00	2.45
Sanitation other than sewerage .....	.02	3.76	1.68	2.48	2.76	.26	.58	1.59	1.21
Other charges	3.70	4.62	2.23	2.42	4.84	2.31	2.11	1.93	3.56
Miscellaneous general revenue	20.37	19.76	15.35	16.00	18.06	15.20	17.07	16.41	17.06
Interest earnings	4.99	8.93	6.76	8.88	10.41	8.29	7.70	6.92	9.24
Special assessments	—	2.00	.09	.56	.35	.18	.15	.26	1.22
Sale of property	2.93	.05	.07	.83	.08	.09	.06	.22	.06
Other general revenue	12.45	8.77	8.43	5.74	7.22	6.65	9.16	9.01	6.55
Other than general revenue	59.58	32.97	38.38	43.00	40.02	33.88	19.94	24.10	22.87
Utility revenue	20.42	11.37	13.06	5.48	5.11	7.34	8.51	7.21	10.63
Water supply	2.87	4.62	4.38	4.46	2.80	4.15	1.71	3.05	4.58
Electric power	—	6.00	6.12	—	2.28	.92	3.80	3.41	5.64
Gas supply	—	.40	2.00	—	—	.10	2.91	.59	.37
Transit	17.56	.35	.56	1.02	.04	2.18	.09	.15	.03
Liquor store revenue	—	—	—	—	1.89	—	—	1.32	—
Insurance trust revenue	39.16	21.61	25.32	37.52	33.02	26.54	11.43	15.57	12.25
Unemployment compensation	7.90	2.73	3.46	7.82	6.65	4.96	3.23	3.94	1.81
Employee retirement	31.26	18.87	21.87	29.70	20.29	21.56	8.21	11.62	10.01
Other insurance trust revenue	—	.01	—	—	6.07	.03	—	.01	.42
Expenditure¹	322.06	189.38	202.83	244.48	213.19	180.68	182.60	207.27	193.69
By character and object:									
Intergovernmental expenditure ¹	—	—	—	.40	—	.01	.15	.52	—
Direct expenditure	322.06	189.38	202.83	244.08	213.19	180.67	182.45	206.75	193.69
Current operation	234.03	141.66	152.32	165.87	160.51	130.12	144.43	160.25	146.27
Capital outlay	35.60	25.23	28.48	35.04	28.09	21.98	22.06	27.63	26.33
Construction	27.59	17.63	20.76	28.45	19.79	16.65	15.47	20.51	18.33
Other	8.01	7.61	7.72	6.59	8.31	5.33	6.59	7.13	8.00
Assistance and subsidies	6.20	2.60	4.14	6.43	3.02	4.23	1.97	3.96	2.47
Interest on debt	17.51	11.65	8.60	15.25	6.39	9.31	6.41	5.16	8.40
Insurance benefits and repayments	28.72	8.24	9.28	21.49	15.18	15.03	7.57	9.76	10.23
Exhibit: Salaries and wages	98.97	63.23	64.75	71.20	70.26	57.63	64.81	72.14	71.02
Direct expenditure by function	322.06	189.38	202.83	244.08	213.19	180.67	182.45	206.75	193.69
Direct general expenditure	232.76	168.43	177.39	214.38	191.54	155.35	166.32	188.10	172.86
Capital outlay	16.59	23.82	25.25	33.78	27.44	19.78	21.34	26.16	24.57
Other direct general expenditure	216.16	144.60	152.14	180.60	164.10	135.57	144.98	161.94	148.30
Education services:									
Education	36.13	49.75	63.14	49.79	72.57	51.00	68.27	71.92	64.92
Higher education	4.03	10.08	13.79	18.85	20.23	11.68	21.05	24.75	19.81
Elementary and secondary education	32.10	37.84	44.32	30.28	49.68	36.43	44.47	43.47	42.84
Other education	—	1.83	5.03	.66	2.66	2.88	2.75	3.69	2.26
Libraries	1.17	.77	.49	.67	1.03	1.17	1.44	1.20	.84
Social services and income maintenance:									
Public welfare	63.70	21.08	29.46	31.44	24.89	25.01	24.23	26.45	18.23
Cash assistance payments	6.20	1.56	2.08	6.28	2.32	2.70	.51	1.81	1.54
Vendor payments	45.87	15.51	22.64	21.46	16.31	14.99	17.66	16.98	12.24
Other public welfare	11.63	4.00	4.73	3.70	6.27	7.32	6.06	7.67	4.45
Hospitals	15.96	9.87	15.19	7.60	10.32	5.45	12.69	16.41	10.48
Health	7.74	5.75	5.25	8.74	4.90	5.84	3.29	4.71	6.04
Social insurance administration .....	.72	.10	.59	1.13	.97	.63	.65	1.25	.29
Veterans' services	—	.03	.03	.08	—	.02	—	—	.03

See footnotes at end of table.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	District of Columbia	Florida	Georgia	Hawaii	Idaho	Illinois	Indiana	Iowa	Kansas
	10	11	12	13	14	15	16	17	18
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	6.33	12.18	10.34	12.65	19.36	11.09	11.45	20.83	21.28
Air transportation (airports)	—	2.66	1.19	5.85	1.12	1.57	.85	.90	.58
Parking facilities . . . . .	.12	.17	.02	.01	.08	.09	.07	.26	.05
Water transport and terminals	—	.68	.55	1.07	.03	.03	.06	—	.01
Transit subsidies	—	—	—	—	—	.05	.04	.30	—
Public safety:									
Police protection	15.02	8.58	5.71	6.15	6.57	7.03	4.59	5.14	5.91
Fire protection	5.30	3.32	2.34	2.83	2.59	2.73	2.34	1.69	2.23
Correction	16.11	7.31	6.52	4.08	5.21	3.83	4.20	3.08	3.86
Protective inspection and regulation	1.11	1.36	.68	1.09	1.36	.74	.45	.66	.76
Environment and housing:									
Natural resources	—	4.96	2.13	2.52	5.74	.92	1.47	3.29	3.34
Parks and recreation	3.87	3.79	2.51	8.15	2.44	4.45	2.47	2.60	2.27
Housing and community development	6.23	2.33	2.88	7.80	.92	3.90	2.15	2.02	1.71
Sewerage	7.59	3.03	3.27	4.67	4.77	3.25	3.39	4.11	2.90
Sanitation other than sewerage	1.71	3.91	2.26	3.49	2.77	1.16	1.25	1.80	1.23
Governmental administration:									
Financial administration	4.94	4.16	2.61	3.54	3.92	3.76	2.89	3.30	3.86
Judicial and legal	8.27	3.37	2.10	4.76	3.48	2.34	1.85	2.86	2.70
General public buildings	1.61	.43	1.13	2.12	1.18	1.01	.76	.85	1.16
Other government administration	1.55	1.95	2.98	2.68	1.98	1.51	2.51	1.54	1.74
Interest on general debt	16.28	9.76	5.99	15.02	6.10	8.88	5.97	4.74	7.56
General expenditure, n.e.c.:									
Miscellaneous commercial activities . . . . .	.04	—	—	—	.17	—	—	—	—
Other and unallocable	11.26	7.13	8.03	26.45	7.06	7.86	7.01	6.17	8.87
Utilities	60.59	12.72	16.15	8.21	4.95	10.30	8.56	7.99	10.60
Capital outlay	19.01	1.41	3.23	1.26	.65	2.20	.72	1.48	1.76
Water supply	6.31	5.40	6.16	4.07	2.63	4.19	1.84	3.43	4.86
Electric power	—	5.24	6.02	—	2.11	.95	3.61	3.25	5.22
Gas supply	—	.37	1.65	—	—	.09	2.74	.58	.36
Transit	54.28	1.70	2.32	4.14	.22	5.07	.37	.74	.15
Liquor store expenditure	—	—	—	—	1.52	—	—	.91	—
Insurance trust	28.72	8.24	9.28	21.49	15.18	15.03	7.57	9.76	10.23
Unemployment compensation	6.27	2.55	2.19	7.53	4.82	4.71	2.04	3.47	2.54
Employee retirement	22.45	5.19	7.09	13.96	7.47	10.29	5.53	6.28	7.28
Other insurance trust	—	.50	—	—	2.89	.02	.01	.01	.40
Debt outstanding	229.47	187.09	140.58	235.92	103.74	152.54	119.50	91.79	138.22
Long-term	229.47	187.07	139.73	233.06	103.30	151.89	115.45	90.54	135.70
Full faith and credit	174.89	30.10	48.86	161.46	26.50	69.37	17.44	34.48	47.89
Nonguaranteed	54.58	156.97	90.87	71.60	76.80	82.52	98.01	56.06	87.81
Short-term	—	.01	.85	2.87	.44	.65	4.05	1.25	2.52
Long-term debt by purpose:									
Education	—	38.37	16.78	1.26	25.08	20.62	33.29	20.14	23.79
Utilities	16.36	33.47	44.60	3.36	5.28	7.71	7.65	6.35	13.55
Other	213.11	115.23	78.35	228.44	72.94	123.55	74.50	64.04	98.36
Long-term debt issued	10.82	20.56	16.24	28.88	18.09	23.27	16.38	11.48	13.68
Long-term debt retired	14.72	13.61	11.79	22.73	10.28	14.18	11.51	12.11	10.15
Exhibit: Change in total long-term debt during year	-3.90	6.96	4.53	5.72	6.56	8.78	3.69	-0.46	3.77
Cash and security holdings	355.08	296.20	294.96	387.93	328.80	289.51	227.96	337.61	237.78
Insurance trust funds	268.65	154.59	178.44	228.11	177.42	158.10	88.51	230.86	113.04
By purpose:									
Unemployment compensation	6.88	5.61	9.33	6.64	10.05	5.03	9.31	9.96	9.66
Employee retirement	261.77	148.84	169.11	221.47	151.85	153.07	79.19	220.89	103.37
Workers' compensation	—	.14	—	—	15.51	—	.01	.01	—
Miscellaneous	—	—	—	—	—	—	—	—	—
By type (Employee retirement funds):									
Cash and deposits	—	12.03	3.60	17.23	7.78	14.57	2.99	2.46	1.02
Securities	261.77	136.81	165.51	204.25	144.07	138.50	76.20	218.44	102.35
Federal	—	20.01	79.99	27.46	23.16	27.85	50.16	10.63	8.36
State and local government	—	—	—	—	—	—	—	—	—
Nongovernment	261.77	116.80	85.52	176.78	120.92	110.65	26.04	207.81	94.00
Other than insurance trust funds	86.43	141.61	116.53	159.82	151.37	131.41	139.45	106.74	124.74
By purpose:									
Offsets to debt	35.67	59.62	38.01	31.47	61.02	62.54	45.90	31.93	51.57
Bond funds	4.03	15.62	20.98	19.81	6.49	11.37	10.81	9.66	9.22
Other	46.73	66.36	57.54	108.54	83.87	57.49	82.74	65.15	63.96

See footnotes at end of table.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Kentucky	Louisiana	Maine	Maryland	Massachusetts	Michigan	Minnesota	Mississippi	Missouri
	19	20	21	22	23	24	25	26	27
Revenue¹	243.82	252.95	261.89	208.26	197.87	244.78	257.76	256.71	195.99
General revenue¹	198.78	217.98	216.98	161.04	170.00	186.31	202.24	217.91	163.56
Intergovernmental revenue from Federal government	44.23	49.62	49.25	27.15	31.54	34.33	29.60	57.77	31.16
General revenue from own sources	154.55	168.35	167.73	133.89	138.47	151.98	172.64	160.14	132.40
Taxes	106.94	104.12	127.47	100.08	104.14	105.51	121.87	104.00	95.59
Property	18.37	15.52	54.57	25.93	34.23	30.58	33.15	24.38	21.29
Sales and gross receipts	40.30	55.71	34.90	26.61	22.19	35.38	37.98	52.90	39.44
General	22.63	41.21	24.50	14.13	14.89	28.27	24.34	37.17	27.65
Selective	17.67	14.50	10.40	12.48	7.31	7.10	13.65	15.72	11.79
Motor fuel	4.89	5.35	5.59	4.14	3.12	3.33	4.18	7.08	4.93
Alcoholic beverage .....	.79	.57	1.16	.16	.32	.47	.43	.75	.18
Tobacco products .....	.24	.96	1.63	.88	1.46	2.20	1.47	1.10	1.00
Public utilities	1.65	1.34	.02	1.99	—	.20	.38	.59	2.37
Other	10.11	6.29	2.00	5.31	2.41	.90	7.18	6.20	3.30
Individual income	33.42	16.87	27.70	38.61	37.17	25.38	37.02	15.34	25.09
Motor vehicle license	2.09	1.08	3.06	1.28	1.27	2.59	4.00	2.29	1.88
Other taxes	12.77	14.95	7.25	7.64	9.28	11.58	9.72	9.08	7.89
Charges and miscellaneous general revenue	47.61	64.23	40.26	33.82	34.33	46.47	50.78	56.14	36.81
Current charges	25.04	37.99	20.85	19.48	17.33	28.98	28.72	42.87	22.98
Education	9.91	9.97	7.43	8.38	4.70	11.06	8.73	10.33	8.60
Institutions of higher education	8.74	9.24	6.71	7.17	4.03	10.01	6.91	8.70	6.76
School lunch sales (gross) .....	.89	.45	.40	.64	.43	.66	.95	.75	.75
Hospitals	5.71	17.36	1.63	.71	3.14	5.53	7.02	23.68	5.98
Highways .....	.23	.42	1.62	1.10	1.14	.28	.13	.28	.14
Airports	1.20	.74	.64	.55	1.35	.87	1.15	.25	1.65
Parking facilities .....	.14	.06	.06	.28	.14	.22	.35	.02	.09
Water transport and terminals .....	.07	.75	.10	.32	.15	—	.17	.54	.01
Natural resources .....	.37	.37	.42	.12	.07	.24	.30	.34	.21
Parks and recreation .....	.83	.96	.38	.64	.29	.53	1.24	.25	.48
Housing and community development .....	.15	.39	.68	.64	1.07	.12	.73	.69	.32
Sewerage	2.32	1.98	3.59	3.20	2.85	4.36	3.00	2.11	2.70
Sanitation other than sewerage .....	.82	1.06	1.03	1.71	.38	.52	1.36	1.20	.42
Other charges	3.28	3.92	3.27	1.83	2.05	5.23	4.54	3.18	2.36
Miscellaneous general revenue	22.57	26.24	19.41	14.33	16.99	17.50	22.05	13.27	13.83
Interest earnings	15.25	12.74	8.29	6.08	7.47	7.40	11.51	7.28	8.22
Special assessments .....	.21	.04	.05	.77	.22	.35	1.80	.09	.12
Sale of property .....	.18	.57	.05	.14	.02	.08	.12	.44	.05
Other general revenue	6.93	12.90	11.01	7.35	9.27	9.66	8.62	5.45	5.43
Other than general revenue	45.04	34.97	44.91	47.22	27.87	58.47	55.52	38.81	32.42
Utility revenue	13.77	7.49	3.46	3.04	9.10	5.05	8.13	9.57	8.07
Water supply	8.78	2.57	2.67	2.03	3.27	2.54	2.21	2.89	3.14
Electric power	3.91	3.55	.75	.28	4.32	2.28	4.90	5.12	4.00
Gas supply .....	.94	.96	—	.02	.19	—	.60	1.52	.63
Transit .....	.13	.41	.04	.71	1.33	.24	.42	.03	.30
Liquor store revenue	—	—	2.50	.81	—	1.91	1.32	2.76	—
Insurance trust revenue	31.27	27.48	38.95	43.36	18.77	51.50	46.06	26.48	24.35
Unemployment compensation	4.87	4.16	5.86	3.48	8.69	6.75	4.48	3.38	3.91
Employee retirement	24.65	22.95	32.86	37.15	9.86	44.58	40.73	23.10	20.41
Other insurance trust revenue	1.75	.38	.24	2.73	.22	.18	.86	—	.03
Expenditure¹	213.81	229.32	227.60	174.55	195.36	205.61	218.59	244.38	174.67
By character and object:									
Intergovernmental expenditure ¹	—	—	.31	—	.94	.24	—	—	—
Direct expenditure	213.81	229.32	227.29	174.55	194.42	205.37	218.59	244.38	174.67
Current operation	152.79	173.93	179.63	127.79	136.53	157.58	159.04	184.80	130.32
Capital outlay	26.46	23.54	15.75	19.56	25.63	20.00	28.38	31.36	24.54
Construction	19.25	17.52	11.36	15.97	21.19	13.41	21.01	18.28	18.00
Other	7.20	6.02	4.39	3.59	4.44	6.59	7.38	13.07	6.54
Assistance and subsidies	4.01	2.56	6.91	3.69	4.04	4.07	6.47	2.52	3.27
Interest on debt	14.84	12.01	9.46	8.94	12.09	7.91	11.02	8.65	6.69
Insurance benefits and repayments	15.70	17.28	15.54	14.58	16.12	15.81	13.67	17.05	9.86
Exhibit: Salaries and wages	68.63	76.98	63.07	60.52	57.53	67.13	72.80	76.10	60.94
Direct expenditure by function	213.81	229.32	227.29	174.55	194.42	205.37	218.59	244.38	174.67
Direct general expenditure	187.39	203.45	207.04	153.96	163.57	181.66	194.58	215.48	155.22
Capital outlay	24.43	22.53	15.35	18.45	21.41	19.07	27.15	30.43	22.61
Other direct general expenditure	162.96	180.92	191.69	135.51	142.16	162.60	167.43	185.04	132.62
Education services:									
Education	64.38	64.13	69.11	55.96	45.77	72.21	66.76	71.99	57.03
Higher education	18.76	17.76	14.52	15.11	8.70	20.67	15.67	23.75	14.14
Elementary and secondary education	41.00	42.97	51.22	38.36	34.47	49.52	48.23	44.30	40.51
Other education	4.63	3.40	3.37	2.50	2.60	2.01	2.86	3.93	2.38
Libraries .....	.67	.80	.77	.91	.97	1.01	1.04	1.02	.80
Social services and income maintenance:									
Public welfare	39.02	31.70	48.69	20.79	29.27	28.19	36.49	34.50	23.83
Cash assistance payments	2.60	1.55	5.93	2.48	3.26	2.81	4.81	.92	2.21
Vendor payments	30.52	24.15	35.07	13.97	19.59	16.34	23.01	28.34	17.60
Other public welfare	5.90	6.00	7.68	4.33	6.42	9.04	8.67	5.23	4.01
Hospitals	7.32	24.37	3.67	2.16	5.89	7.98	9.32	28.11	7.59
Health	4.46	5.07	7.82	5.14	7.25	8.65	5.24	5.16	5.73
Social insurance administration .....	.88	.70	1.05	.24	.39	.67	.80	.96	.52
Veterans' services	—	.11	.03	.02	.02	—	.04	.29	.17

See footnotes at end of table.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Kentucky	Louisiana	Maine	Maryland	Massachu- setts	Michigan	Minnesota	Mississippi	Missouri
	19	20	21	22	23	24	25	26	27
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	15.11	13.15	17.88	9.47	13.13	9.79	15.83	19.03	12.93
Air transportation (airports)	2.36	1.39	.70	.71	1.18	.78	1.76	.66	1.91
Parking facilities . . . . .	.08	.07	.03	.17	.07	.15	.24	.03	.07
Water transport and terminals . . . . .	.10	1.24	.37	.60	.26	.02	.09	.55	.02
Transit subsidies	—	.11	.01	—	—	.02	.02	.01	—
Public safety:									
Police protection	4.70	8.21	4.94	5.97	5.77	6.20	5.44	6.21	5.79
Fire protection	1.92	2.55	2.63	2.72	3.41	2.12	1.73	2.21	2.56
Correction	4.25	5.12	3.36	5.89	4.39	6.20	3.73	4.75	3.82
Protective inspection and regulation	1.14	.59	1.20	.80	.55	.79	1.27	1.18	.96
Environment and housing:									
Natural resources	2.82	4.02	4.17	2.19	1.05	2.12	3.11	3.54	2.00
Parks and recreation	2.24	3.43	1.45	3.73	1.35	1.88	4.32	1.95	2.49
Housing and community development	1.47	2.48	3.36	4.08	4.50	.88	3.15	2.61	2.33
Sewerage	2.99	3.36	3.75	3.90	4.39	5.29	3.61	1.98	3.40
Sanitation other than sewerage	1.68	2.46	2.77	3.19	1.57	1.48	1.91	1.78	.79
Governmental administration:									
Financial administration	2.89	3.33	4.78	3.23	2.74	2.54	3.73	3.30	2.56
Judicial and legal	2.81	3.01	1.82	2.56	3.08	2.99	2.84	2.28	2.39
General public buildings . . . . .	.53	2.13	1.67	1.18	.82	1.12	1.16	3.35	2.42
Other government administration	2.03	2.06	2.07	1.31	1.23	2.03	2.26	2.38	1.86
Interest on general debt	13.71	11.46	8.95	8.60	10.60	7.36	10.19	8.16	6.19
General expenditure, n.e.c.:									
Miscellaneous commercial activities	—	—	—	.04	.01	—	—	—	—
Other and unallocable	7.86	6.40	9.98	8.40	13.92	9.22	8.48	7.49	5.05
Utilities	10.71	8.59	3.03	5.31	14.73	6.41	9.11	9.64	9.59
Capital outlay	2.03	1.01	.41	1.12	4.21	.93	1.22	.93	1.93
Water supply	5.28	3.26	2.37	2.13	2.78	2.86	2.55	3.08	3.41
Electric power	3.70	3.15	.52	.28	4.12	2.09	4.67	4.95	3.87
Gas supply . . . . .	.91	.92	—	.02	.19	—	.60	1.47	.67
Transit . . . . .	.82	1.26	.14	2.88	7.64	1.46	1.29	.14	1.64
Liquor store expenditure	—	—	1.68	.71	—	1.48	1.23	2.22	—
Insurance trust	15.70	17.28	15.54	14.58	16.12	15.81	13.67	17.05	9.86
Unemployment compensation	3.59	2.14	4.79	3.04	5.17	4.91	3.55	6.12	2.77
Employee retirement	10.35	14.85	10.75	9.05	10.74	10.77	9.41	10.93	6.91
Other insurance trust	1.76	.30	—	2.48	.21	.13	.71	—	.18
Debt outstanding	252.79	175.24	172.24	151.86	214.92	140.96	181.88	135.66	114.81
Long-term	252.09	174.87	171.39	151.68	205.50	140.65	179.60	135.54	114.54
Full faith and credit	17.22	65.80	52.61	74.67	92.60	51.26	83.23	62.57	30.99
Nonguaranteed	234.88	109.07	118.78	77.01	112.90	89.39	96.37	72.97	83.55
Short-term . . . . .	.70	.36	.85	.17	9.42	.31	2.28	.12	.27
Long-term debt by purpose:									
Education	43.22	19.50	17.29	17.76	11.65	41.16	41.04	17.21	24.56
Utilities	13.45	8.40	7.57	6.99	27.90	8.64	15.51	7.15	9.46
Other	195.42	146.97	146.53	126.93	165.95	90.86	123.05	111.17	80.52
Long-term debt issued	34.89	19.07	17.58	13.57	24.56	18.54	22.86	15.76	16.07
Long-term debt retired	19.14	22.66	15.91	12.33	17.55	11.83	19.68	12.68	8.55
Exhibit: Change in total debt during year	16.34	-3.35	1.67	1.12	3.67	6.66	1.62	3.10	7.62
Cash and security holdings	426.46	394.85	269.63	360.96	256.18	351.40	417.25	364.00	323.13
Insurance trust funds	187.05	216.67	121.35	256.43	140.54	225.28	235.06	215.48	182.50
By purpose:									
Unemployment compensation	6.62	12.99	4.21	4.86	6.24	8.15	3.77	10.76	2.89
Employee retirement	180.43	202.64	116.98	244.43	134.26	216.98	230.65	204.72	179.48
Workers' compensation	—	1.04	.16	5.28	.04	.15	.64	—	.12
Miscellaneous	—	—	—	1.86	—	—	—	—	—
By type (Employee retirement funds):									
Cash and deposits	12.39	11.31	4.36	9.51	8.28	20.08	1.66	22.03	7.98
Securities	168.04	191.34	112.62	234.92	125.98	196.89	228.99	182.69	171.50
Federal	24.90	34.79	3.58	42.81	12.98	26.28	10.25	66.31	35.66
State and local government	—	—	—	—	—	—	—	—	—
Nongovernment	143.14	156.54	109.04	192.11	113.00	170.62	218.74	116.38	135.84
Other than insurance trust funds	239.41	178.19	148.28	104.53	115.65	126.12	182.19	148.52	140.64
By purpose:									
Offsets to debt	148.10	89.40	101.83	57.98	77.62	49.16	71.04	61.60	59.89
Bond funds	25.73	13.92	6.06	6.29	5.66	17.07	10.83	12.95	8.99
Other	65.58	74.86	40.38	40.25	32.37	59.89	100.32	73.97	71.75

See footnotes at end of table.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Carolina	North Dakota
	28	29	30	31	32	33	34	35	36
Revenue¹	269.68	261.04	213.75	174.67	203.96	295.77	288.88	217.12	283.22
General revenue¹	229.03	193.01	162.00	149.15	166.91	253.11	234.51	181.10	247.66
Intergovernmental revenue from Federal government	58.44	31.86	20.44	27.39	24.38	61.19	49.71	36.26	63.64
General revenue from own sources	170.59	161.15	141.56	121.76	142.53	191.91	184.79	144.84	184.02
Taxes	109.18	109.52	96.61	84.53	104.42	121.43	136.21	98.65	118.02
Property	46.65	38.86	21.11	55.76	48.69	15.01	43.54	21.17	34.75
Sales and gross receipts	15.65	36.31	62.63	14.09	27.50	61.95	36.24	35.29	48.64
General	—	24.98	37.90	—	16.83	47.39	25.46	22.17	26.03
Selective	15.65	11.33	24.72	14.09	10.68	14.56	10.78	13.12	22.61
Motor fuel	9.92	6.79	6.01	3.40	1.77	6.79	.86	5.54	7.79
Alcoholic beverage .....	.92	.40	.30	.34	.29	.99	.37	.98	.39
Tobacco products .....	.85	1.18	1.22	1.55	.95	.72	1.26	.26	1.78
Public utilities	1.06	1.03	1.19	1.74	4.43	.98	3.82	1.75	2.37
Other	2.90	1.94	16.01	7.05	3.24	5.09	4.47	4.58	10.27
Individual income	22.97	22.85	—	1.62	18.49	21.40	39.71	30.35	12.21
Motor vehicle license	3.32	2.17	2.08	1.73	1.52	3.56	1.33	2.05	2.87
Other taxes	20.59	9.33	10.79	11.33	8.21	19.50	15.40	9.79	19.55
Charges and miscellaneous general revenue	61.41	51.63	44.95	37.23	38.10	70.48	48.59	46.19	66.00
Current charges	33.18	34.69	30.06	18.81	20.95	32.82	28.47	33.79	42.92
Education	13.79	11.59	5.32	9.52	5.48	10.55	3.84	8.61	17.41
Institutions of higher education	11.24	9.17	3.96	8.52	4.62	8.82	3.28	7.28	14.76
School lunch sales (gross) .....	.74	.94	.44	.79	.54	.58	.38	1.01	1.11
Hospitals	3.35	12.26	8.61	1.79	12.01	8.78	13.83	.79	.44
Highways .....	.16	.15	.97	1.77	2.52	.24	3.15	.03	.44
Airports .....	.83	.78	4.23	.38	.01	1.59	2.15	.77	1.07
Parking facilities .....	.08	.13	.05	.19	.18	.16	.24	.09	.16
Water transport and terminals	—	.02	—	.01	.05	—	.22	.16	.83
Natural resources	1.63	.64	.11	.15	.12	.66	.02	.23	2.36
Parks and recreation .....	.80	.74	1.36	.70	1.23	.58	.63	.49	.42
Housing and community development .....	.25	.64	.23	.47	.38	.30	1.44	.44	1.65
Sewerage	2.14	2.33	3.75	1.91	3.51	2.46	2.23	3.75	2.43
Sanitation other than sewerage	2.29	1.27	.18	.78	1.71	2.15	.71	1.65	3.74
Other charges	7.86	4.16	5.24	2.83	3.97	2.12	5.06	3.74	15.37
Miscellaneous general revenue	28.23	16.94	14.89	18.43	17.15	37.66	20.12	12.40	23.08
Interest earnings	17.97	8.68	8.94	12.71	6.70	20.16	9.02	8.25	11.09
Special assessments	1.85	.74	1.51	.07	.04	.40	.20	.08	2.47
Sale of property .....	.01	.16	.28	.14	.24	.13	.52	.07	.09
Other general revenue	8.40	7.36	4.17	5.50	10.18	16.97	10.38	4.00	9.43
Other than general revenue	40.65	68.03	51.75	25.53	37.05	42.67	54.38	36.02	35.56
Utility revenue	4.19	45.29	7.72	1.99	4.03	7.62	10.55	12.92	5.58
Water supply	3.97	3.13	6.05	1.61	1.95	4.13	2.34	1.89	3.97
Electric power .....	.06	37.92	1.11	.26	.33	2.78	2.83	10.33	1.63
Gas supply .....	.03	4.10	—	—	—	.61	.01	.56	.01
Transit .....	.13	.13	.56	.13	1.74	.11	5.38	.14	.07
Liquor store revenue	1.84	—	—	7.37	—	—	—	1.65	—
Insurance trust revenue	34.62	22.74	44.03	16.17	33.03	35.05	43.82	21.45	29.98
Unemployment compensation	5.37	2.25	6.40	2.09	7.73	4.71	4.76	2.26	2.87
Employee retirement	22.88	20.48	25.16	13.52	23.19	30.34	35.23	19.19	15.76
Other insurance trust revenue	6.37	.00	12.46	.56	2.11	.00	3.83	—	11.34
Expenditure¹	246.21	232.94	195.35	167.81	182.41	266.44	271.29	201.61	246.31
By character and object:									
Intergovernmental expenditure ¹	—	.23	.11	—	.22	—	1.72	—	—
Direct expenditure	246.21	232.71	195.24	167.81	182.18	266.44	269.57	201.61	246.31
Current operation	182.45	180.90	128.38	128.10	134.12	202.57	189.60	153.73	192.42
Capital outlay	28.95	33.84	38.38	15.91	17.29	32.21	30.28	25.15	25.85
Construction	20.61	25.37	31.40	11.63	13.35	23.18	24.89	17.85	19.70
Other	8.34	8.47	6.99	4.28	3.95	9.03	5.39	7.30	6.16
Assistance and subsidies	3.73	2.07	1.22	3.07	3.38	5.69	7.86	4.45	3.53
Interest on debt	11.34	8.47	11.28	13.85	9.00	9.59	16.88	7.60	8.85
Insurance benefits and repayments	19.74	7.42	15.97	6.88	18.39	16.37	24.95	10.69	15.65
Exhibit: Salaries and wages	79.92	76.51	61.19	51.19	64.40	87.53	81.45	66.09	74.86
Direct expenditure by function	246.21	232.71	195.24	167.81	182.18	266.44	269.57	201.61	246.31
Direct general expenditure	221.07	181.04	167.36	151.52	155.75	239.66	226.22	173.61	224.33
Capital outlay	28.74	26.87	34.02	15.53	14.42	29.07	26.38	21.37	24.74
Other direct general expenditure	192.32	154.17	133.35	135.99	141.33	210.59	199.84	152.23	199.59
Education services:									
Education	82.03	69.61	50.64	54.35	57.21	84.94	61.38	61.26	78.88
Higher education	23.32	21.64	11.31	11.79	10.25	30.60	10.09	20.22	29.42
Elementary and secondary education	53.94	45.82	38.31	40.90	45.31	51.14	48.93	38.60	45.31
Other education	4.76	2.15	1.03	1.67	1.65	3.19	2.37	2.44	4.15
Libraries .....	.75	.74	.94	.56	.92	.82	1.24	.75	.61
Social services and income maintenance:									
Public welfare	29.33	25.84	14.97	29.01	19.98	37.05	46.78	27.56	36.27
Cash assistance payments	2.22	1.28	.88	1.91	2.31	4.47	6.22	3.43	2.45
Vendor payments	17.96	17.08	9.65	20.23	12.67	26.25	31.28	19.24	22.66
Other public welfare	9.15	7.48	4.44	6.87	5.01	6.33	9.28	4.88	11.16
Hospitals	4.55	14.59	10.14	1.27	4.45	14.19	13.79	17.03	3.41
Health	10.10	2.78	2.97	3.43	3.71	8.48	4.96	7.77	3.96
Social insurance administration .....	.34	.61	.80	.64	.33	1.07	.73	.42	.43
Veterans' services .....	.03	.04	.03	.01	.02	.04	.01	.03	.04

See footnotes at end of table.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Montana	Nebraska	Nevada	New Hampshire	New Jersey	New Mexico	New York	North Carolina	North Dakota
	28	29	30	31	32	33	34	35	36
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	23.32	18.41	14.47	12.69	9.38	24.24	10.94	11.66	21.57
Air transportation (airports)	1.06	1.29	8.02	.22	.01	1.89	1.88	.86	2.27
Parking facilities .....	.09	.13	.11	.17	.14	.17	.10	.06	.13
Water transport and terminals	—	.10	—	.09	.06	—	.34	.17	—
Transit subsidies	—	.01	—	.07	.01	—	.22	.01	—
Public safety:									
Police protection	6.32	4.74	7.88	4.64	6.72	8.52	9.26	5.72	4.22
Fire protection	2.23	2.78	3.81	2.72	2.22	3.19	3.70	1.99	3.52
Correction	4.85	3.70	7.15	2.64	4.78	7.37	7.05	6.05	2.26
Protective inspection and regulation .....	.94	.99	2.10	.84	1.14	1.36	1.03	.92	2.10
Environment and housing:									
Natural resources	9.76	4.41	2.09	1.14	.77	3.42	.73	3.32	9.94
Parks and recreation	2.06	2.71	5.29	1.45	2.75	5.92	2.97	2.31	6.86
Housing and community development	3.92	2.43	2.38	2.36	2.25	1.96	6.12	2.20	3.22
Sewerage	2.28	2.46	3.24	2.01	3.13	3.02	3.69	2.54	1.15
Sanitation other than sewerage	2.49	1.51	.20	2.49	3.73	2.60	3.73	2.73	2.08
Governmental administration:									
Financial administration	6.53	3.63	4.12	2.88	2.73	5.39	4.05	2.13	4.59
Judicial and legal	3.36	2.02	3.64	2.44	3.73	3.89	3.63	2.07	3.08
General public buildings	1.03	.57	2.51	.88	1.31	1.18	1.82	.84	1.23
Other government administration	2.31	1.86	2.82	2.20	1.41	2.98	1.45	1.97	1.61
Interest on general debt	10.86	4.56	10.31	13.38	8.79	8.21	14.83	5.21	8.35
General expenditure, n.e.c.:									
Miscellaneous commercial activities	—	—	.02	—	—	—	.09	.06	9.10
Other and unallocable	10.50	8.53	6.71	6.94	14.07	7.76	19.69	6.00	13.44
Utilities	3.75	44.25	11.90	3.00	8.04	10.40	18.40	15.87	6.33
Capital outlay .....	.21	6.97	4.37	.37	2.88	3.14	3.90	3.77	1.12
Water supply	3.09	3.50	8.42	2.45	1.85	6.33	2.68	4.70	4.54
Electric power .....	.05	36.41	1.01	.26	.26	2.20	2.62	10.08	1.52
Gas supply .....	.03	3.85	—	—	—	.57	—	.52	.01
Transit .....	.58	.48	2.47	.29	5.93	1.30	13.09	.57	.26
Liquor store expenditure	1.65	—	—	6.41	—	—	—	1.45	—
Insurance trust	19.74	7.42	15.97	6.88	18.39	16.37	24.95	10.69	15.65
Unemployment compensation	4.32	1.56	4.95	1.30	6.58	2.88	4.09	2.90	3.11
Employee retirement	11.71	5.87	6.54	4.40	10.13	13.25	18.16	7.79	5.60
Other insurance trust	3.70	—	4.49	1.19	1.67	.24	2.70	—	6.94
Debt outstanding	184.88	151.83	216.82	217.26	165.13	181.21	273.51	132.92	144.00
Long-term	184.31	150.61	216.14	217.08	160.15	179.56	262.84	130.42	143.29
Full faith and credit	24.91	30.73	132.77	58.63	52.14	36.81	101.03	44.02	27.94
Nonguaranteed	159.40	119.88	83.37	158.45	108.01	142.75	161.81	86.39	115.35
Short-term .....	.57	1.21	.68	.18	4.98	1.65	10.67	2.51	.71
Long-term debt by purpose:									
Education	23.20	17.02	41.90	18.80	19.46	29.32	34.70	18.10	12.59
Utilities	8.02	72.32	30.04	7.35	3.29	19.89	46.07	39.78	7.85
Other	153.09	61.27	144.20	190.94	137.40	130.35	182.06	72.54	122.85
Long-term debt issued	27.79	10.17	44.12	20.33	13.57	39.56	35.04	22.19	31.54
Long-term debt retired	30.23	14.83	13.39	18.08	10.44	19.92	28.51	12.06	19.89
Exhibit: Change in total debt during year	-2.43	-4.38	30.65	1.74	3.86	20.45	5.24	10.07	11.09
Cash and security holdings	461.43	266.58	374.53	309.81	277.56	625.71	433.55	300.89	432.52
Insurance trust funds	202.59	125.92	198.53	116.47	163.73	241.75	301.31	177.36	177.58
By purpose:									
Unemployment compensation	6.59	4.80	7.76	8.23	8.11	11.58	1.59	7.09	2.51
Employee retirement	169.42	121.08	159.92	99.79	154.67	230.09	286.20	170.28	134.10
Workers' compensation	26.57	.05	30.85	8.45	.72	.08	13.53	—	40.98
Miscellaneous	—	—	—	—	.22	—	—	—	—
By type (Employee retirement funds):									
Cash and deposits	7.14	2.48	5.60	20.64	.02	12.37	12.31	54.46	3.71
Securities	162.29	118.60	154.32	79.15	154.66	217.72	273.88	115.82	130.39
Federal	35.87	42.29	47.48	6.95	5.70	84.85	64.32	.12	9.24
State and local government	—	—	—	—	—	—	—	—	—
Nongovernment	126.41	76.32	106.85	72.20	148.95	132.87	209.57	115.70	121.14
Other than insurance trust funds	258.85	140.65	176.00	193.34	113.84	383.96	132.24	123.52	254.94
By purpose:									
Offsets to debt	127.83	45.20	39.72	150.55	52.49	90.23	85.50	32.26	100.71
Bond funds	12.24	5.91	61.09	2.50	12.75	18.67	12.83	9.58	3.26
Other	118.78	89.54	75.18	40.28	48.60	275.06	33.91	81.68	150.97

See footnotes at end of table.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Ohio	Oklahoma	Oregon	Pennsylvania	Rhode Island	South Carolina	South Dakota	Tennessee	Texas
	37	38	39	40	41	42	43	44	45
Revenue¹	235.54	230.54	272.86	229.48	223.05	244.93	213.42	227.48	223.72
General revenue¹	177.92	183.79	216.89	175.63	189.73	195.55	180.09	167.79	169.33
Intergovernmental revenue from Federal government	34.38	32.39	51.40	35.13	43.53	40.76	44.84	42.06	31.95
General revenue from own sources	143.54	151.40	165.49	140.50	146.20	154.79	135.25	125.73	137.38
Taxes	103.70	102.00	99.54	101.22	110.01	96.13	89.36	84.27	93.78
Property	29.82	15.68	31.26	28.61	46.07	25.81	32.54	18.51	35.20
Sales and gross receipts	32.48	41.19	10.26	30.22	32.15	35.52	45.40	51.64	46.92
General	22.02	30.41	—	19.56	18.47	26.00	33.17	39.88	29.91
Selective	10.46	10.78	10.26	10.65	13.68	9.51	12.24	11.77	17.01
Motor fuel	4.91	4.98	5.31	4.67	5.81	4.04	5.81	5.74	5.13
Alcoholic beverage .....	.29	.81	.15	.50	.32	1.45	.60	1.26	.93
Tobacco products	1.06	1.11	1.91	1.07	2.05	.38	1.28	.68	1.41
Public utilities	2.55	1.28	1.26	2.56	2.62	1.08	.13	.33	2.10
Other	1.65	2.60	1.62	4.03	4.02	2.57	4.41	3.76	7.44
Individual income	31.98	24.30	40.38	24.74	24.14	23.81	.01	1.02	—
Motor vehicle license	2.32	7.84	4.25	1.61	1.79	1.32	2.71	2.19	2.22
Other taxes	7.10	12.99	13.39	16.05	5.87	9.66	8.70	10.92	9.44
Charges and miscellaneous general revenue	39.84	49.40	65.96	39.27	36.18	58.66	45.90	41.46	43.60
Current charges	24.55	35.15	35.99	23.26	16.44	45.03	23.16	31.38	24.84
Education	9.92	11.70	10.07	8.12	7.54	10.65	7.89	7.17	7.89
Institutions of higher education	7.88	8.90	8.08	7.07	6.76	8.30	6.67	5.12	6.47
School lunch sales (gross) .....	.85	.76	.57	.72	.50	.72	.99	.76	.84
Hospitals	4.16	12.24	7.49	3.58	.10	23.54	1.69	13.26	6.07
Highways .....	.61	1.72	.41	1.19	.41	—	.04	.04	.67
Airports .....	.52	1.02	1.00	1.02	1.50	.35	.34	1.32	1.26
Parking facilities .....	.12	.12	.29	.49	.04	.23	.09	.02	.04
Water transport and terminals .....	.05	.01	1.15	.02	.06	.88	—	.01	.28
Natural resources .....	.10	.13	1.47	.15	.04	.17	.87	.08	.14
Parks and recreation .....	.54	.99	.93	.34	.57	.78	.78	.53	.53
Housing and community development .....	.34	.45	.37	.52	1.12	.31	.38	.59	.28
Sewerage	4.45	2.48	4.42	3.74	1.87	2.25	2.53	3.06	3.66
Sanitation other than sewerage .....	.77	1.93	.57	1.19	.22	1.54	1.25	1.01	1.40
Other charges	2.98	2.35	7.85	2.90	3.05	4.53	7.30	4.04	2.61
Miscellaneous general revenue	15.29	14.26	29.96	16.01	19.74	13.63	22.74	10.08	18.76
Interest earnings	6.83	8.41	12.35	8.39	12.28	8.23	12.72	5.35	9.21
Special assessments .....	.32	.06	1.39	.26	.04	.20	.33	.04	.10
Sale of property .....	.05	.18	.70	.16	.07	.13	.18	.12	.08
Other general revenue	8.09	5.60	15.52	7.21	7.35	5.08	9.51	4.57	9.36
Other than general revenue	57.61	46.75	55.97	53.84	33.32	49.38	33.33	59.69	54.39
Utility revenue	6.03	12.34	10.07	5.79	3.96	20.31	7.73	36.27	12.50
Water supply	3.52	5.08	3.68	2.50	3.45	5.06	3.36	4.27	5.41
Electric power	2.00	6.83	5.71	.30	.17	13.20	3.94	26.55	6.39
Gas supply .....	.14	.38	.03	1.82	—	1.93	.40	5.27	.45
Transit .....	.38	.06	.66	1.17	.35	.13	.03	.18	.25
Liquor store revenue	1.39	—	2.35	2.33	—	—	.93	—	—
Insurance trust revenue	50.20	34.41	43.55	45.73	29.36	29.06	24.67	23.42	41.89
Unemployment compensation	3.91	2.74	8.54	12.77	10.50	4.23	1.29	3.49	3.06
Employee retirement	36.64	28.10	28.38	31.80	14.83	23.98	23.21	19.93	38.82
Other insurance trust revenue	9.65	3.58	6.63	1.16	4.03	.85	.17	—	.01
Expenditure¹	202.88	202.66	245.53	197.51	214.20	230.32	194.39	215.34	189.84
By character and object:									
Intergovernmental expenditure ¹ .....	.01	.58	—	.34	.80	—	—	—	—
Direct expenditure	202.87	202.08	245.53	197.17	213.39	230.32	194.39	215.34	189.84
Current operation	144.75	153.73	173.05	146.46	154.38	176.58	144.83	167.46	142.27
Capital outlay	22.69	21.83	34.00	16.87	14.72	26.63	30.07	27.62	22.94
Construction	16.62	13.71	27.55	13.42	12.04	17.70	21.54	21.46	17.38
Other	6.07	8.12	6.45	3.45	2.67	8.93	8.53	6.16	5.57
Assistance and subsidies	5.68	2.73	5.26	4.56	6.20	3.55	1.95	3.31	3.32
Interest on debt	6.78	8.40	9.15	11.54	13.41	10.23	9.66	7.32	10.26
Insurance benefits and repayments	22.97	15.40	24.07	17.76	24.68	13.34	7.88	9.63	11.05
Exhibit: Salaries and wages	64.13	72.10	73.00	57.65	68.50	80.86	60.13	59.93	64.98
Direct expenditure by function	202.87	202.08	245.53	197.17	213.39	230.32	194.39	215.34	189.84
Direct general expenditure	171.62	174.31	204.06	168.13	183.48	196.37	177.79	168.40	164.55
Capital outlay	21.46	20.04	28.29	14.82	13.72	23.26	28.42	23.92	19.74
Other direct general expenditure	150.16	154.27	175.77	153.31	169.76	173.11	149.37	144.47	144.81
Education services:									
Education	61.85	68.36	68.36	58.99	59.49	69.15	59.64	54.43	65.38
Higher education	16.24	19.58	20.56	13.10	12.82	19.20	14.80	15.78	16.72
Elementary and secondary education	42.25	46.29	45.15	41.62	42.53	46.69	42.35	36.70	47.15
Other education	3.37	2.49	2.65	4.27	4.14	3.26	2.50	1.95	1.51
Libraries	1.10	.80	1.28	.47	.92	.89	.79	.59	.54
Social services and income maintenance:									
Public welfare	30.28	24.22	29.53	31.71	32.23	32.50	24.61	29.99	23.96
Cash assistance payments	3.70	1.62	4.29	2.98	4.99	2.36	1.53	2.64	2.59
Vendor payments	20.10	16.93	18.38	17.57	19.74	25.16	16.54	21.81	18.36
Other public welfare	6.47	5.67	6.86	11.15	7.50	4.99	6.54	5.53	3.00
Hospitals	5.90	13.38	8.76	5.14	3.01	22.10	3.90	15.65	10.99
Health	8.12	4.94	7.24	5.65	9.50	10.31	4.27	5.94	4.32
Social insurance administration .....	.70	.45	.50	.69	1.29	.77	.93	.64	.50
Veterans' services	—	—	.14	.01	—	—	.04	.02	.05

See footnotes at end of table.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Ohio	Oklahoma	Oregon	Pennsylvania	Rhode Island	South Carolina	South Dakota	Tennessee	Texas
	37	38	39	40	41	42	43	44	45
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	11.13	13.47	14.43	9.75	9.45	9.52	24.71	12.61	10.58
Air transportation (airports) .....	.61	.89	2.04	.93	1.23	1.07	1.30	1.17	.92
Parking facilities .....	.17	.06	.15	.29	.01	.06	.10	.02	.03
Water transport and terminals .....	.05	.03	.83	.07	.07	.85	—	.01	.34
Transit subsidies	—	—	.01	—	.81	.03	—	—	—
Public safety:									
Police protection	6.46	5.75	7.18	5.84	6.60	6.09	4.61	5.91	5.94
Fire protection	3.16	3.27	3.65	1.30	5.09	1.98	1.63	2.30	2.32
Correction	5.40	5.36	7.16	5.53	4.52	6.50	4.73	4.66	6.71
Protective inspection and regulation .....	.81	.91	1.61	.57	.87	.72	.52	.66	.65
Environment and housing:									
Natural resources	1.21	2.19	3.86	1.43	.93	2.22	5.76	1.42	1.66
Parks and recreation	2.26	3.04	3.28	1.66	2.43	2.48	5.07	3.43	1.96
Housing and community development	2.85	1.57	4.51	3.60	4.60	1.83	1.45	3.40	1.78
Sewerage	4.90	2.92	5.82	3.70	3.82	1.94	3.04	3.17	3.21
Sanitation other than sewerage	1.37	1.89	1.85	1.70	1.84	2.53	1.79	2.41	1.49
Governmental administration:									
Financial administration	4.36	3.95	7.53	2.56	4.05	2.58	5.12	2.39	2.70
Judicial and legal	3.17	2.09	3.84	2.75	3.48	1.97	2.11	2.74	2.43
General public buildings	1.78	.72	1.81	.96	1.19	2.21	.83	.76	.87
Other government administration	1.39	2.21	2.24	1.88	2.28	2.51	1.93	1.52	1.27
Interest on general debt	6.26	6.53	8.26	10.79	13.12	6.29	9.16	6.17	8.02
General expenditure, n.e.c.:									
Miscellaneous commercial activities .....	.01	.03	—	—	.06	—	2.43	—	.02
Other and unallocable	6.31	5.28	8.19	10.16	10.56	7.28	7.28	6.07	5.90
Utilities	7.33	12.37	15.98	9.14	5.24	20.60	7.86	37.31	14.25
Capital outlay	1.22	1.79	5.70	2.04	1.00	3.37	1.64	3.69	3.21
Water supply	3.63	5.60	4.39	2.71	3.69	5.92	3.82	4.83	5.88
Electric power	1.95	6.10	5.88	.25	.17	12.55	3.51	26.62	5.63
Gas supply .....	.14	.30	.03	1.75	—	1.87	.36	5.29	.43
Transit	1.61	.37	5.69	4.43	1.38	.27	.17	.57	2.29
Liquor store expenditure .....	.94	—	1.42	2.15	—	—	.86	—	—
Insurance trust	22.97	15.40	24.07	17.76	24.68	13.34	7.88	9.63	11.05
Unemployment compensation	3.11	1.87	6.39	6.21	8.66	3.06	1.15	3.42	2.87
Employee retirement	14.00	11.24	11.78	10.70	12.28	9.17	6.53	6.21	8.17
Other insurance trust	5.87	2.29	5.91	.84	3.73	1.12	.19	—	—
Debt outstanding	110.96	137.25	161.55	190.11	242.00	173.74	163.31	122.92	168.67
Long-term	107.57	136.34	160.47	188.53	239.63	170.76	162.87	121.37	167.35
Full faith and credit	39.10	26.18	84.78	73.52	76.20	50.63	25.74	53.80	69.84
Nonguaranteed	68.48	110.17	75.69	115.01	163.43	120.14	137.13	67.57	97.51
Short-term	3.39	.91	1.08	1.58	2.38	2.98	.44	1.55	1.32
Long-term debt by purpose:									
Education	22.09	12.13	30.65	44.04	10.58	28.79	22.41	19.49	36.79
Utilities	9.70	32.65	16.34	14.67	3.75	61.66	7.65	19.14	35.21
Other	75.78	91.56	113.47	129.82	225.29	80.31	132.81	82.74	95.36
Long-term debt issued	17.08	12.23	24.48	21.85	37.13	36.48	32.34	18.91	21.27
Long-term debt retired	9.70	12.77	17.16	16.83	44.01	20.47	27.98	12.88	13.85
Exhibit: Change in total debt during year	7.15	-0.56	7.22	4.80	-8.04	15.66	4.41	6.19	1.33
Cash and security holdings	462.99	328.99	375.34	359.58	393.68	319.12	412.92	276.17	368.66
Insurance trust funds	345.28	174.57	200.32	213.25	231.26	206.29	224.32	188.59	209.66
By purpose:									
Unemployment compensation	6.39	8.49	11.75	7.12	4.64	8.42	2.88	6.68	1.62
Employee retirement	275.54	155.74	160.61	201.17	223.20	196.66	221.44	181.91	208.01
Workers' compensation	63.36	10.34	27.96	4.97	1.40	1.20	—	—	.02
Miscellaneous	—	—	—	—	2.03	—	—	—	—
By type (Employee retirement funds):									
Cash and deposits	12.09	5.65	10.01	4.77	1.16	7.37	23.11	9.51	6.87
Securities	263.45	150.09	150.60	196.40	222.04	189.29	198.33	172.40	201.14
Federal	83.91	31.39	30.35	27.33	65.94	80.79	24.54	49.48	45.59
State and local government	—	—	—	—	—	—	—	—	—
Nongovernment	179.54	118.70	120.25	169.08	156.10	108.50	173.79	122.92	155.55
Other than insurance trust funds	117.71	154.42	175.02	146.33	162.42	112.82	188.60	87.58	159.00
By purpose:									
Offsets to debt	41.49	56.94	50.94	74.85	116.22	48.09	101.40	40.08	47.02
Bond funds	13.08	13.91	24.39	18.62	14.46	10.95	5.94	9.46	19.89
Other	63.14	83.56	99.69	52.87	31.74	53.78	81.27	38.04	92.09

See footnotes at end of table.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin	Wyoming
	46	47	48	49	50	51	52
Revenue¹	270.96	245.54	203.08	264.39	271.43	258.86	329.18
General revenue¹	203.59	212.51	158.28	186.11	226.75	195.69	280.33
Intergovernmental revenue from Federal government	41.54	49.54	21.45	30.15	60.89	32.17	76.68
General revenue from own sources	162.04	162.97	136.82	155.96	165.86	163.52	203.65
Taxes	106.86	117.53	93.23	108.11	109.33	120.48	109.50
Property	25.08	52.47	29.08	34.40	21.77	40.25	40.95
Sales and gross receipts	44.41	29.88	28.25	64.24	44.27	34.00	40.37
General	35.30	13.36	15.20	49.79	23.59	23.26	33.61
Selective	9.11	16.52	13.05	14.44	20.68	10.74	6.77
Motor fuel	4.96	4.24	4.07	4.53	6.47	5.35	4.17
Alcoholic beverage .....	.47	.97	.61	.92	.34	.31	.10
Tobacco products .....	.73	1.01	.28	1.83	.96	1.64	.48
Public utilities	1.38	.65	2.82	3.31	6.10	2.40	.67
Other	1.58	9.65	5.27	3.85	6.81	1.02	1.36
Individual income	28.27	23.48	26.20	—	22.31	34.99	—
Motor vehicle license	1.09	2.65	2.04	2.26	2.16	1.75	4.82
Other taxes	8.01	9.06	7.65	7.21	18.82	9.49	23.35
Charges and miscellaneous general revenue	55.18	45.44	43.60	47.84	56.53	43.04	94.15
Current charges	34.94	28.21	26.70	32.76	33.39	27.65	40.56
Education	13.90	17.77	8.94	8.76	10.24	9.46	9.34
Institutions of higher education	12.48	16.68	7.95	7.43	8.81	8.32	8.16
School lunch sales (gross) .....	.93	.76	.72	.52	.73	.78	1.00
Hospitals	7.34	.05	6.60	7.03	6.92	4.28	19.91
Highways .....	.06	.03	.61	.62	1.57	.20	.16
Airports	2.01	.42	1.44	1.06	1.85	.44	.69
Parking facilities .....	.03	.28	.13	.07	.24	.23	.02
Water transport and terminals	—	—	.69	1.36	—	.04	—
Natural resources .....	.17	.13	.02	1.71	.19	.49	.64
Parks and recreation	1.20	.87	.60	.85	.99	.75	.76
Housing and community development .....	.37	.44	.39	.65	.45	.80	.13
Sewerage	2.77	2.16	3.02	4.88	2.93	3.71	2.38
Sanitation other than sewerage	1.98	1.05	1.51	2.81	1.38	.97	1.91
Other charges	5.12	5.01	2.77	2.95	6.64	6.29	4.63
Miscellaneous general revenue	20.24	17.23	16.89	15.09	23.14	15.39	53.59
Interest earnings	10.55	9.85	7.75	7.33	11.87	8.45	43.74
Special assessments .....	.10	.15	.04	.46	.07	.77	.71
Sale of property .....	.82	.00	.09	.51	.04	.06	.22
Other general revenue	8.76	7.23	9.02	6.78	11.16	6.11	8.91
Other than general revenue	67.37	33.03	44.80	78.29	44.68	63.17	48.85
Utility revenue	25.78	9.29	5.87	19.88	3.62	5.74	7.35
Water supply	4.38	2.98	3.55	3.10	3.34	2.09	4.49
Electric power	21.13	6.13	1.21	16.07	.16	3.23	2.86
Gas supply .....	.01	—	.87	.03	—	.01	—
Transit .....	.26	.18	.24	.68	.12	.41	—
Liquor store revenue	2.19	2.00	1.43	1.79	1.32	.00	3.20
Insurance trust revenue	39.40	21.74	37.51	56.62	39.73	57.43	38.30
Unemployment compensation	4.13	6.16	2.12	7.84	5.45	5.65	4.78
Employee retirement	30.88	15.59	35.39	40.99	17.50	51.70	32.06
Other insurance trust revenue	4.39	—	—	7.78	16.78	.07	1.45
Expenditure¹	246.66	223.03	174.85	238.54	254.63	219.35	278.18
By character and object:							
Intergovernmental expenditure ¹	—	.77	.00	.21	—	1.03	.07
Direct expenditure	246.66	222.27	174.85	238.33	254.63	218.32	278.11
Current operation	174.75	177.64	129.12	161.38	185.20	162.48	196.39
Capital outlay	42.54	17.92	24.60	37.39	25.46	25.95	47.26
Construction	31.26	12.63	19.74	26.11	18.67	21.34	37.15
Other	11.28	5.30	4.85	11.27	6.80	4.62	10.11
Assistance and subsidies	3.75	6.57	4.30	5.73	2.74	3.90	2.97
Interest on debt	15.10	10.89	8.50	12.21	12.21	9.17	11.96
Insurance benefits and repayments	10.53	9.25	8.32	21.63	29.02	16.82	19.52
Exhibit: Salaries and wages	75.37	68.85	57.93	72.63	73.15	69.78	94.70
Direct expenditure by function	246.66	222.27	174.85	238.33	254.63	218.32	278.11
Direct general expenditure	205.58	201.28	158.02	190.54	219.78	193.97	246.94
Capital outlay	37.36	17.19	22.75	32.35	24.49	25.05	44.37
Other direct general expenditure	168.22	184.09	135.26	158.19	195.29	168.92	202.58
Education services:							
Education	81.84	81.39	57.72	64.80	78.70	74.91	87.79
Higher education	30.02	23.23	15.74	17.99	19.59	20.37	24.27
Elementary and secondary education	48.55	52.89	39.73	43.86	54.43	51.97	59.74
Other education	3.26	5.27	2.25	2.96	4.68	2.58	3.78
Libraries	1.10	.66	.91	1.21	.59	1.27	1.07
Social services and income maintenance:							
Public welfare	22.68	37.27	20.08	26.76	45.53	30.98	23.21
Cash assistance payments	2.77	3.89	3.11	4.01	1.64	2.55	1.26
Vendor payments	15.48	24.53	12.96	16.57	37.88	18.62	17.54
Other public welfare	4.43	8.85	4.01	6.18	6.00	9.82	4.41
Hospitals	8.18	.64	7.61	9.13	8.05	4.88	22.99
Health	5.98	3.86	4.12	9.68	5.56	6.10	6.09
Social insurance administration .....	.66	.66	.43	1.06	.73	.51	1.40
Veterans' services	—	—	.01	.03	.04	.11	—

See footnotes at end of table.

Table 47. State and Local Government Finances Per \$1,000 of Personal Income by State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Item	Utah	Vermont	Virginia	Washington	West Virginia	Wisconsin	Wyoming
	46	47	48	49	50	51	52
Direct expenditure by function—Con.							
Direct general expenditure—Con.							
Transportation:							
Highways	18.12	19.32	13.75	13.79	23.49	15.95	28.95
Air transportation (airports)	2.21	.30	3.70	1.38	2.06	.67	1.74
Parking facilities	—	.19	.14	.03	.18	.20	.02
Water transport and terminals	—	.00	1.01	2.54	.00	.08	—
Transit subsidies .....	.01	.09	.04	—	—	—	—
Public safety:							
Police protection	6.98	4.73	5.44	5.72	3.96	7.06	6.96
Fire protection	2.20	1.95	2.51	3.41	1.29	3.04	2.57
Correction	5.56	3.18	5.25	5.60	3.46	5.42	4.71
Protective inspection and regulation .....	.87	1.49	.93	2.06	.94	1.04	1.27
Environment and housing:							
Natural resources	4.07	4.14	.94	3.73	4.34	3.11	10.55
Parks and recreation	5.85	1.81	2.38	3.81	2.48	3.25	4.57
Housing and community development	2.47	4.36	2.93	3.70	2.55	2.44	.81
Sewerage	3.48	2.32	3.39	4.31	3.16	5.04	3.44
Sanitation other than sewerage	2.18	2.41	2.67	2.65	1.44	3.11	1.97
Governmental administration:							
Financial administration	4.44	5.72	4.06	3.50	5.65	2.81	5.88
Judicial and legal	4.16	2.37	2.11	3.51	2.41	2.82	3.82
General public buildings	2.15	2.01	1.38	.49	1.62	1.48	1.69
Other government administration	2.66	1.65	1.52	2.12	2.96	2.06	5.87
Interest on general debt	7.22	9.72	7.88	7.99	11.74	8.78	11.31
General expenditure, n.e.c.:							
Miscellaneous commercial activities .....	.15	—	—	—	—	.06	—
Other and unallocable	10.38	9.03	5.13	7.53	6.84	6.76	8.25
Utilities	28.92	9.82	7.25	24.64	4.70	7.53	8.93
Capital outlay	5.18	.73	1.84	5.03	.97	.91	2.90
Water supply	8.02	2.93	4.44	3.60	3.92	2.40	6.24
Electric power	18.69	6.33	1.10	17.43	.15	3.51	2.69
Gas supply	—	—	.90	.02	—	.01	—
Transit	2.20	.56	.82	3.58	.63	1.62	—
Liquor store expenditure	1.64	1.92	1.26	1.52	1.13	.00	2.71
Insurance trust	10.53	9.25	8.32	21.63	29.02	16.82	19.52
Unemployment compensation	2.27	4.55	1.35	6.83	5.14	4.76	3.16
Employee retirement	6.40	4.70	6.98	8.46	9.18	12.00	10.37
Other insurance trust	1.86	—	—	6.34	14.70	.06	5.99
Debt outstanding	273.94	193.12	152.13	221.67	190.29	168.31	185.42
Long-term	272.98	191.48	150.67	220.61	190.04	163.95	185.02
Full faith and credit	41.67	62.74	51.53	95.62	12.90	85.31	31.15
Nonguaranteed	231.31	128.74	99.15	124.99	177.14	78.64	153.87
Short-term .....	.96	1.63	1.46	1.06	.25	4.37	.40
Long-term debt by purpose:							
Education	27.17	15.10	32.99	34.92	29.78	23.93	24.28
Utilities	140.41	16.49	12.31	81.17	8.00	7.15	12.76
Other	105.40	159.90	105.37	104.52	152.26	132.86	147.98
Long-term debt issued	36.82	38.59	19.18	26.79	15.69	29.33	28.07
Long-term debt retired	32.57	11.40	8.87	18.27	13.24	15.01	20.84
Exhibit: Change in total debt during year	4.43	27.36	10.66	9.03	2.19	12.39	7.34
Cash and security holdings	389.85	289.88	328.08	389.08	314.32	493.98	749.24
Insurance trust funds	215.46	144.12	191.50	274.00	129.10	363.60	263.24
By purpose:							
Unemployment compensation	12.25	16.05	5.21	8.79	4.70	12.02	12.89
Employee retirement	188.78	128.07	186.29	217.82	86.94	351.05	233.70
Workers' compensation	14.42	.00	—	47.39	37.45	.07	16.65
Miscellaneous	—	—	—	—	—	.47	—
By type (Employee retirement funds):							
Cash and deposits	6.21	3.16	3.18	5.38	5.57	14.04	13.55
Securities	182.56	124.90	183.11	212.43	81.37	337.01	220.15
Federal	22.75	1.19	19.53	63.78	76.09	60.39	91.65
State and local government	—	—	—	—	—	—	—
Nongovernment	159.81	123.71	163.58	148.66	5.29	276.62	128.50
Other than insurance trust funds	174.40	145.76	136.58	115.08	185.22	130.38	486.01
By purpose:							
Offsets to debt	84.99	106.77	60.15	28.75	124.31	46.77	130.43
Bond funds	19.26	5.92	10.13	20.16	11.91	10.98	8.96
Other	70.15	33.08	66.30	66.17	49.01	72.63	346.62

¹Duplicative intergovernmental transactions are excluded; see text.

Table 48. Local Government Finances by Type of Government and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
1	2	3	4	5	6	7	8	9	10	11	12	
ALASKA												
Revenue¹	2,712,835	969,947	1,657,178	—	—	90,659	(X)	(X)	(X)	—	—	(X)
General revenue ¹	2,464,605	963,932	1,419,850	—	—	85,772	(X)	(X)	(X)	—	—	(X)
Intergovernmental revenue	1,014,477	443,884	502,678	—	—	72,864	(X)	(X)	(X)	—	—	(X)
From Federal government	172,595	64,601	41,953	—	—	66,041	100.0	37.4	24.3	—	—	38.3
From state government	841,882	377,336	457,723	—	—	6,823	100.0	44.8	54.4	—	—	.8
General revenue from own sources	1,450,128	520,048	917,172	—	—	12,908	100.0	35.9	63.2	—	—	.9
Taxes	792,487	385,027	407,441	—	—	19	100.0	48.6	51.4	—	—	—
Property	634,713	357,567	277,146	—	—	—	100.0	56.3	43.7	—	—	—
Sales and gross receipts	139,958	24,249	115,709	—	—	—	100.0	17.3	82.7	—	—	—
Other taxes	17,816	3,211	14,586	—	—	19	100.0	18.0	81.9	—	—	.1
Charges and miscellaneous general revenue	657,641	135,021	509,731	—	—	12,889	100.0	20.5	77.5	—	—	2.0
Current charges	444,394	59,038	373,235	—	—	12,121	100.0	13.3	84.0	—	—	2.7
Miscellaneous general revenue	213,247	75,983	136,496	—	—	768	100.0	35.6	64.0	—	—	.4
Interest earnings	169,160	56,065	112,504	—	—	591	100.0	33.1	66.5	—	—	.3
Utility and liquor store revenue	208,666	6,015	197,764	—	—	4,887	100.0	2.9	94.8	—	—	2.3
Employee retirement revenue	39,564	—	39,564	—	—	—	100.0	—	100.0	—	—	—
Expenditure¹	2,711,483	968,984	1,660,398	—	—	82,330	(X)	(X)	(X)	—	—	(X)
By character and object:												
Intergovernmental expenditure ¹	370	153	371	—	—	75	(X)	(X)	(X)	—	—	(X)
Direct expenditure	2,711,113	968,831	1,660,027	—	—	82,255	100.0	35.7	61.2	—	—	3.0
Current operation	1,946,954	683,535	1,248,782	—	—	14,637	100.0	35.1	64.1	—	—	.8
Capital outlay	507,784	229,141	224,128	—	—	54,515	100.0	45.1	44.1	—	—	10.7
Construction only	467,112	213,987	198,947	—	—	54,178	100.0	45.8	42.6	—	—	11.6
Assistance and subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Interest on debt	244,782	56,155	175,524	—	—	13,103	100.0	22.9	71.7	—	—	5.4
Insurance benefits and repayments	11,593	—	11,593	—	—	—	100.0	—	100.0	—	—	—
Exhibit: Salaries and wages	1,020,286	355,480	655,598	—	—	9,208	100.0	34.8	64.3	—	—	.9
Direct expenditure by function	2,711,113	968,831	1,660,027	—	—	82,255	100.0	35.7	61.2	—	—	3.0
Direct general expenditure	2,453,129	932,869	1,443,767	—	—	76,493	100.0	38.0	58.9	—	—	3.1
Capital outlay	460,541	207,521	201,919	—	—	51,101	100.0	45.1	43.8	—	—	11.1
Construction only	424,868	192,655	181,353	—	—	50,860	100.0	45.3	42.7	—	—	12.0
Other direct general expenditure	1,992,588	725,348	1,241,848	—	—	25,392	100.0	36.4	62.3	—	—	1.3
Education services:												
Education	1,007,744	488,470	519,274	—	—	—	100.0	48.5	51.5	—	—	—
Libraries	25,088	10,942	14,146	—	—	—	100.0	43.6	56.4	—	—	—
Social services and income maintenance:												
Public welfare	18,201	6,597	11,604	—	—	—	100.0	36.2	63.8	—	—	—
Cash assistance payments	—	—	—	—	—	—	—	—	—	—	—	—
Vendor payments	—	—	—	—	—	—	—	—	—	—	—	—
Other public welfare	18,201	6,597	11,604	—	—	—	100.0	36.2	63.8	—	—	—
Hospitals	58,060	5,144	52,916	—	—	—	100.0	8.9	91.1	—	—	—
Health	63,044	22,260	40,784	—	—	—	100.0	35.3	64.7	—	—	—
Transportation:												
Highways	123,922	27,701	96,221	—	—	—	100.0	22.4	77.6	—	—	—
Air transportation (airports)	12,061	4,070	7,991	—	—	—	100.0	33.7	66.3	—	—	—
Parking facilities	660	—	660	—	—	—	100.0	—	100.0	—	—	—
Water transport and terminals	27,742	2,398	25,344	—	—	—	100.0	8.6	91.4	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection	101,338	18,276	83,062	—	—	—	100.0	18.0	82.0	—	—	—
Fire protection	54,462	11,298	43,164	—	—	—	100.0	20.7	79.3	—	—	—
Correction	369	—	369	—	—	—	100.0	—	100.0	—	—	—
Protective inspection and regulation	4,659	327	4,332	—	—	—	100.0	7.0	93.0	—	—	—
Environment and housing:												
Natural resources	3,647	3,105	542	—	—	—	100.0	85.1	14.9	—	—	—
Parks and recreation	40,960	9,571	31,389	—	—	—	100.0	23.4	76.6	—	—	—
Housing and community development	95,926	25,398	6,810	—	—	63,718	100.0	26.5	7.1	—	—	66.4
Sewerage	89,496	49,298	40,198	—	—	—	100.0	55.1	44.9	—	—	—
Solid waste management	43,774	21,166	22,608	—	—	—	100.0	48.4	51.6	—	—	—
Governmental administration:												
Financial administration	69,975	35,775	34,200	—	—	—	100.0	51.1	48.9	—	—	—
Judicial and legal	10,320	3,651	6,669	—	—	—	100.0	35.4	64.6	—	—	—
General public buildings	15,707	2,081	13,626	—	—	—	100.0	13.2	86.8	—	—	—
Other government administration	65,540	33,972	31,568	—	—	—	100.0	51.8	48.2	—	—	—
Interest on general debt	220,604	56,155	151,674	—	—	12,775	100.0	25.5	68.8	—	—	5.8
General expenditure, n.e.c.	299,830	95,214	204,616	—	—	—	100.0	31.8	68.2	—	—	—
Miscellaneous commercial activities	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable	299,830	95,214	204,616	—	—	—	100.0	31.8	68.2	—	—	—
Utility and liquor store expenditure	246,391	35,962	204,667	—	—	5,762	100.0	14.6	83.1	—	—	2.3
Capital outlay	47,243	21,620	22,209	—	—	3,414	100.0	45.8	47.0	—	—	7.2
Construction only	42,244	21,332	17,594	—	—	3,318	100.0	50.5	41.6	—	—	7.9
Employee retirement expenditure ²	11,593	—	11,593	—	—	—	100.0	—	100.0	—	—	—
Debt outstanding	3,761,411	1,082,888	2,492,747	—	—	185,776	100.0	28.8	66.3	—	—	4.9
Long-term	3,761,411	1,082,888	2,492,747	—	—	185,776	100.0	28.8	66.3	—	—	4.9
Full faith and credit	1,766,910	1,049,163	704,762	—	—	12,985	100.0	59.4	39.9	—	—	.7
Short-term	35,550	—	35,550	—	—	200	100.0	—	99.4	—	—	.6
Long-term debt issued	365,520	101,331	261,859	—	—	2,330	100.0	27.7	71.6	—	—	.6
Long-term debt retired	350,178	154,414	184,502	—	—	11,262	100.0	44.1	52.7	—	—	3.2
Cash and security holdings	3,100,856	1,031,117	2,046,299	—	—	23,440	100.0	33.3	66.0	—	—	.8
Employee retirement funds	437,776	—	437,776	—	—	—	100.0	—	100.0	—	—	—
Other than insurance trust funds	2,663,080	1,031,117	1,608,523	—	—	23,440	100.0	38.7	60.4	—	—	.9

See footnotes at end of table.

Table 48. Local Government Finances by Type of Government and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
1	2	3	4	5	6	7	8	9	10	11	12	
ARKANSAS												
Revenue¹	4,914,056	978,664	1,524,520	—	2,296,557	246,059	(X)	(X)	(X)	—	(X)	(X)
General revenue ¹	4,424,035	978,664	1,060,551	—	2,296,557	220,007	(X)	(X)	(X)	—	(X)	(X)
Intergovernmental revenue	1,962,718	151,507	258,699	—	1,569,172	115,084	(X)	(X)	(X)	—	(X)	(X)
From Federal government	132,587	7,929	15,205	—	15,312	94,141	100.0	6.0	11.5	—	11.5	71.0
From state government	1,830,131	134,869	130,693	—	1,552,169	12,400	100.0	7.4	7.1	—	84.8	.7
General revenue from own sources	2,461,317	827,157	801,852	—	727,385	104,923	100.0	33.6	32.6	—	29.6	4.3
Taxes	1,343,699	425,973	333,705	—	561,410	22,611	100.0	31.7	24.8	—	41.8	1.7
Property	807,537	174,176	49,895	—	561,410	22,056	100.0	21.6	6.2	—	69.5	2.7
Sales and gross receipts	514,901	250,703	264,198	—	—	—	100.0	48.7	51.3	—	—	—
Other taxes	21,261	1,094	19,612	—	—	555	100.0	5.1	92.2	—	—	2.6
Charges and miscellaneous general revenue	1,117,618	401,184	468,147	—	165,975	82,312	100.0	35.9	41.9	—	14.9	7.4
Current charges	792,993	295,874	313,782	—	117,109	66,228	100.0	37.3	39.6	—	14.8	8.4
Miscellaneous general revenue	324,625	105,310	154,365	—	48,866	16,084	100.0	32.4	47.6	—	15.1	5.0
Interest earnings	184,796	63,340	96,014	—	20,485	4,957	100.0	34.3	52.0	—	11.1	2.7
Utility and liquor store revenue	467,694	—	441,642	—	—	26,052	100.0	—	94.4	—	—	5.6
Employee retirement revenue	22,327	—	22,327	—	—	—	100.0	—	100.0	—	—	—
Expenditure¹	4,769,718	863,993	1,510,668	—	2,313,733	218,681	(X)	(X)	(X)	—	(X)	(X)
By character and object:												
Intergovernmental expenditure ¹	483	124,146	10,710	—	—	2,984	(X)	(X)	(X)	—	—	(X)
Direct expenditure	4,769,235	739,847	1,499,958	—	2,313,733	215,697	100.0	15.5	31.5	—	48.5	4.5
Current operation	3,960,763	621,598	1,118,345	—	2,077,488	143,332	100.0	15.7	28.2	—	52.5	3.6
Capital outlay	578,352	67,926	264,056	—	189,253	57,117	100.0	11.7	45.7	—	32.7	9.9
Construction only	357,840	31,984	171,230	—	108,143	46,483	100.0	8.9	47.9	—	30.2	13.0
Assistance and subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Interest on debt	217,326	50,323	104,763	—	46,992	15,248	100.0	23.2	48.2	—	21.6	7.0
Insurance benefits and repayments	12,794	—	12,794	—	—	—	100.0	—	100.0	—	—	—
Exhibit: Salaries and wages	2,058,045	243,269	387,518	—	1,381,464	45,794	100.0	11.8	18.8	—	67.1	2.2
Direct expenditure by function	4,769,235	739,847	1,499,958	—	2,313,733	215,697	100.0	15.5	31.5	—	48.5	4.5
Direct general expenditure	4,277,151	739,847	1,040,869	—	2,313,733	182,702	100.0	17.3	24.3	—	54.1	4.3
Capital outlay	493,406	67,926	186,891	—	189,253	49,336	100.0	13.8	37.9	—	38.4	10.0
Construction only	293,808	31,984	109,978	—	108,143	43,703	100.0	10.9	37.4	—	36.8	14.9
Other direct general expenditure	3,783,745	671,921	853,978	—	2,124,480	133,366	100.0	17.8	22.6	—	56.1	3.5
Education services:												
Education	2,266,916	174	1	—	2,266,741	—	100.0	—	—	—	100.0	—
Libraries	30,886	13,726	5,543	—	—	11,617	100.0	44.4	17.9	—	—	37.6
Social services and income maintenance:												
Public welfare	8,759	8,347	412	—	—	—	100.0	95.3	4.7	—	—	—
Cash assistance payments	—	—	—	—	—	—	—	—	—	—	—	—
Vendor payments	—	—	—	—	—	—	—	—	—	—	—	—
Other public welfare	8,759	8,347	412	—	—	—	100.0	95.3	4.7	—	—	—
Hospitals	275,664	212,791	62,873	—	—	—	100.0	77.2	22.8	—	—	—
Health	36,095	23,125	12,970	—	—	—	100.0	64.1	35.9	—	—	—
Transportation:												
Highways	253,322	116,161	135,397	—	—	1,764	100.0	45.9	53.4	—	—	.7
Air transportation (airports)	57,741	779	33,218	—	—	23,744	100.0	1.3	57.5	—	—	41.1
Parking facilities	871	35	634	—	—	202	100.0	4.0	72.8	—	—	23.2
Water transport and terminals	2,133	—	2,000	—	—	133	100.0	—	93.8	—	—	6.2
Transit subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection	233,244	63,307	169,937	—	—	—	100.0	27.1	72.9	—	—	—
Fire protection	106,400	1,879	97,516	—	—	7,005	100.0	1.8	91.7	—	—	6.6
Correction	47,891	46,776	1,115	—	—	—	100.0	97.7	2.3	—	—	—
Protective inspection and regulation	6,744	1	6,743	—	—	—	100.0	—	100.0	—	—	—
Environment and housing:												
Natural resources	12,740	2,203	—	—	—	10,537	100.0	17.3	—	—	—	82.7
Parks and recreation	54,699	3,363	51,336	—	—	—	100.0	6.1	93.9	—	—	—
Housing and community development	97,649	2,500	12,450	—	—	82,699	100.0	2.6	12.7	—	—	84.7
Sewerage	144,250	—	130,294	—	—	13,956	100.0	—	90.3	—	—	9.7
Solid waste management	109,002	25,033	73,904	—	—	10,065	100.0	23.0	67.8	—	—	9.2
Governmental administration:												
Financial administration	70,789	33,986	36,803	—	—	—	100.0	48.0	52.0	—	—	—
Judicial and legal	53,582	39,483	14,099	—	—	—	100.0	73.7	26.3	—	—	—
General public buildings	23,678	14,223	9,455	—	—	—	100.0	60.1	39.9	—	—	—
Other government administration	60,329	31,880	28,449	—	—	—	100.0	52.8	47.2	—	—	—
Interest on general debt	182,525	50,323	73,699	—	46,992	11,511	100.0	27.6	40.4	—	25.7	6.3
General expenditure, n.e.c.	141,242	49,752	82,021	—	—	9,469	100.0	35.2	58.1	—	—	6.7
Miscellaneous commercial activities	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable	141,242	49,752	82,021	—	—	9,469	100.0	35.2	58.1	—	—	6.7
Utility and liquor store expenditure	479,290	—	446,295	—	—	32,995	100.0	—	93.1	—	—	6.9
Capital outlay	84,946	—	77,165	—	—	7,781	100.0	—	90.8	—	—	9.2
Construction only	64,032	—	61,252	—	—	2,780	100.0	—	95.7	—	—	4.3
Employee retirement expenditure ²	12,794	—	12,794	—	—	—	100.0	—	100.0	—	—	—
Debt outstanding	3,756,483	762,787	1,793,963	—	943,830	255,903	100.0	20.3	47.8	—	25.1	6.8
Long-term	3,722,244	762,739	1,792,176	—	922,114	245,215	100.0	20.5	48.1	—	24.8	6.6
Full faith and credit	1,318,328	30,459	287,822	—	922,114	77,933	100.0	2.3	21.8	—	69.9	5.9
Short-term	34,239	48	1,787	—	21,716	10,688	100.0	.1	5.2	—	63.4	31.2
Long-term debt issued	312,538	3,263	229,440	—	55,932	23,903	100.0	1.0	73.4	—	17.9	7.6
Long-term debt retired	257,722	55,844	119,767	—	47,367	34,744	100.0	21.7	46.5	—	18.4	13.5
Cash and security holdings	3,361,476	1,052,551	1,769,714	—	427,373	111,838	100.0	31.3	52.6	—	12.7	3.3
Employee retirement funds	228,975	—	228,975	—	—	—	100.0	—	100.0	—	—	—
Other than insurance trust funds	3,132,501	1,052,551	1,540,739	—	427,373	111,838	100.0	33.6	49.2	—	13.6	3.6

See footnotes at end of table.

Table 48. Local Government Finances by Type of Government and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Town-ship	School district	Special district		County	Municipality	Town-ship	School district	Special district
	1	2	3	4	5	6	7	8	9	10	11	12
CONNECTICUT												
Revenue¹	9,231,394	—	3,860,731	4,744,772	232,139	622,188	(X)	—	(X)	(X)	(X)	(X)
General revenue ¹	8,526,001	—	3,506,629	4,538,325	232,139	477,344	(X)	—	(X)	(X)	(X)	(X)
Intergovernmental revenue	2,621,491	—	1,371,399	1,001,911	228,980	247,637	(X)	—	(X)	(X)	(X)	(X)
From Federal government	293,535	—	94,183	15,459	—	183,720	100.0	—	32.1	5.3	.1	62.6
From state government	2,327,956	—	1,269,837	972,282	39,903	45,934	100.0	—	54.5	41.8	1.7	2.0
General revenue from own sources	5,904,510	—	2,135,230	3,536,414	3,159	229,707	100.0	—	36.2	59.9	.1	3.9
Taxes	4,965,472	—	1,743,692	3,145,298	—	76,482	100.0	—	35.1	63.3	—	1.5
Property	4,902,252	—	1,716,721	3,109,846	—	75,685	100.0	—	35.0	63.4	—	1.5
Sales and gross receipts	520	—	429	91	—	—	100.0	—	82.5	17.5	—	—
Other taxes	62,700	—	26,542	35,361	—	797	100.0	—	42.3	56.4	—	1.3
Charges and miscellaneous general revenue	939,038	—	391,538	391,116	3,159	153,225	100.0	—	41.7	41.7	.3	16.3
Current charges	606,921	—	257,631	227,684	3,053	118,553	100.0	—	42.4	37.5	.5	19.5
Miscellaneous general revenue	332,117	—	133,907	163,432	106	34,672	100.0	—	40.3	49.2	—	10.4
Interest earnings	164,589	—	57,853	90,373	—	16,363	100.0	—	35.1	54.9	—	9.9
Utility and liquor store revenue	344,460	—	133,743	65,970	—	144,747	100.0	—	38.8	19.2	—	42.0
Employee retirement revenue	360,933	—	220,359	140,477	—	97	100.0	—	61.1	38.9	—	—
Expenditure¹	8,923,954	—	3,728,036	4,719,052	217,447	596,524	(X)	—	(X)	(X)	(X)	(X)
By character and object:												
Intergovernmental expenditure ¹	1,432	—	58,236	273,104	—	7,197	(X)	—	(X)	(X)	—	(X)
Direct expenditure	8,922,522	—	3,669,800	4,445,948	217,447	589,327	100.0	—	41.1	49.8	2.4	6.6
Current operation	7,701,620	—	3,188,392	3,860,303	207,830	445,095	100.0	—	41.4	50.1	2.7	5.8
Capital outlay	745,870	—	219,720	416,455	3,509	106,186	100.0	—	29.5	55.8	.5	14.2
Construction only	595,605	—	168,766	332,877	—	93,962	100.0	—	28.3	55.9	—	15.8
Assistance and subsidies	27,376	—	23,691	3,685	—	—	100.0	—	86.5	13.5	—	—
Interest on debt	256,016	—	101,390	110,845	6,108	37,673	100.0	—	39.6	43.3	2.4	14.7
Insurance benefits and repayments	191,640	—	136,607	54,660	—	373	100.0	—	71.3	28.5	—	.2
Exhibit: Salaries and wages	4,168,830	—	1,740,142	2,188,568	138,988	101,132	100.0	—	41.7	52.5	3.3	2.4
Direct expenditure by function	8,922,522	—	3,669,800	4,445,948	217,447	589,327	100.0	—	41.1	49.8	2.4	6.6
Direct general expenditure	8,309,031	—	3,398,158	4,329,921	217,447	363,505	100.0	—	40.9	52.1	2.6	4.4
Capital outlay	694,154	—	206,471	411,077	3,509	73,097	100.0	—	29.7	59.2	.5	10.5
Construction only	558,348	—	163,062	328,546	—	66,740	100.0	—	29.2	58.8	—	12.0
Other direct general expenditure	7,614,877	—	3,191,687	3,918,844	213,938	290,408	100.0	—	41.9	51.5	2.8	3.8
Education services:												
Education	4,272,723	—	1,586,110	2,475,274	211,339	—	100.0	—	37.1	57.9	4.9	—
Libraries	97,929	—	31,288	66,641	—	—	100.0	—	31.9	68.1	—	—
Social services and income maintenance:												
Public welfare	147,701	—	96,535	51,166	—	—	100.0	—	65.4	34.6	—	—
Cash assistance payments	27,376	—	23,691	3,685	—	—	100.0	—	86.5	13.5	—	—
Vendor payments	19,454	—	18,482	972	—	—	100.0	—	95.0	5.0	—	—
Other public welfare	100,871	—	54,362	46,509	—	—	100.0	—	53.9	46.1	—	—
Hospitals	7,005	—	7,004	1	—	—	100.0	—	100.0	—	—	—
Health	85,356	—	45,199	40,157	—	—	100.0	—	53.0	47.0	—	—
Transportation:												
Highways	359,826	—	122,346	233,580	—	3,900	100.0	—	34.0	64.9	—	1.1
Air transportation (airports)	2,239	—	2,239	—	—	—	100.0	—	100.0	—	—	—
Parking facilities	19,258	—	14,632	4,626	—	—	100.0	—	76.0	24.0	—	—
Water transport and terminals	755	—	617	121	—	17	100.0	—	81.7	16.0	—	2.3
Transit subsidies	337	—	335	2	—	—	100.0	—	99.4	.6	—	—
Public safety:												
Police protection	483,215	—	234,227	248,988	—	—	100.0	—	48.5	51.5	—	—
Fire protection	331,752	—	176,571	121,591	—	33,590	100.0	—	53.2	36.7	—	10.1
Correction	—	—	—	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	20,015	—	10,475	9,540	—	—	100.0	—	52.3	47.7	—	—
Environment and housing:												
Natural resources	789	—	—	—	—	789	100.0	—	—	—	—	100.0
Parks and recreation	148,407	—	60,388	87,155	—	864	100.0	—	40.7	58.7	—	.6
Housing and community development	321,579	—	87,245	14,665	—	219,669	100.0	—	27.1	4.6	—	68.3
Sewerage	223,956	—	80,145	94,842	—	48,969	100.0	—	35.8	42.3	—	21.9
Solid waste management	201,866	—	83,975	101,207	—	16,684	100.0	—	41.6	50.1	—	8.3
Governmental administration:												
Financial administration	128,769	—	47,438	81,331	—	—	100.0	—	36.8	63.2	—	—
Judicial and legal	27,197	—	14,070	13,127	—	—	100.0	—	51.7	48.3	—	—
General public buildings	71,698	—	26,656	45,042	—	—	100.0	—	37.2	62.8	—	—
Other government administration	136,769	—	56,840	79,929	—	—	100.0	—	41.6	58.4	—	—
Interest on general debt	223,540	—	97,401	107,960	6,108	12,071	100.0	—	43.6	48.3	2.7	5.4
General expenditure, n.e.c.	996,350	—	516,422	452,976	—	26,952	100.0	—	51.8	45.5	—	2.7
Miscellaneous commercial activities	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable	996,350	—	516,422	452,976	—	26,952	100.0	—	51.8	45.5	—	2.7
Utility and liquor store expenditure	421,851	—	135,035	61,367	—	225,449	100.0	—	32.0	14.5	—	53.4
Capital outlay	51,716	—	13,249	5,378	—	33,089	100.0	—	25.6	10.4	—	64.0
Construction only	37,257	—	5,704	4,331	—	27,222	100.0	—	15.3	11.6	—	73.1
Employee retirement expenditure ²	191,640	—	136,607	54,660	—	373	100.0	—	71.3	28.5	—	.2
Debt outstanding	4,586,663	—	1,903,472	1,886,846	105,063	691,282	100.0	—	41.5	41.1	2.3	15.1
Long-term	4,439,677	—	1,820,404	1,829,803	105,063	684,407	100.0	—	41.0	41.2	2.4	15.4
Full faith and credit	3,513,312	—	1,561,941	1,717,712	105,063	128,596	100.0	—	44.5	48.9	3.0	3.7
Short-term	146,986	—	83,068	57,043	—	6,875	100.0	—	56.5	38.8	—	4.7
Long-term debt issued	731,628	—	289,788	329,189	13,000	99,651	100.0	—	39.6	45.0	1.8	13.6
Long-term debt retired	466,947	—	196,986	174,075	9,233	86,653	100.0	—	42.2	37.3	2.0	18.6
Cash and security holdings	5,981,745	—	3,172,707	2,446,852	44,383	317,803	100.0	—	53.0	40.9	.7	5.3
Employee retirement funds	3,444,563	—	2,204,644	1,239,619	—	300	100.0	—	64.0	36.0	—	—
Other than insurance trust funds	2,537,182	—	968,063	1,207,233	44,383	317,503	100.0	—	38.2	47.6	1.7	12.5

See footnotes at end of table.

Table 48. Local Government Finances by Type of Government and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
	1	2	3	4	5	6	7	8	9	10	11	12
DELAWARE												
Revenue¹	1,596,882	279,010	330,931	—	872,295	120,532	(X)	(X)	(X)	—	(X)	(X)
General revenue ¹	1,434,267	256,126	191,411	—	872,295	120,321	(X)	(X)	(X)	—	(X)	(X)
Intergovernmental revenue	701,889	33,454	28,472	—	629,567	16,282	(X)	(X)	(X)	—	(X)	(X)
From Federal government	48,245	18,577	9,504	—	7,686	12,478	100.0	38.5	19.7	—	15.9	25.9
From state government	653,644	13,259	16,040	—	621,881	2,464	100.0	2.0	2.5	—	95.1	4.4
General revenue from own sources	732,378	222,672	162,939	—	242,728	104,039	100.0	30.4	22.2	—	33.1	14.2
Taxes	412,470	95,023	90,405	—	201,650	25,392	100.0	23.0	21.9	—	48.9	6.2
Property	341,740	74,391	43,031	—	201,650	22,668	100.0	21.8	12.6	—	59.0	6.6
Sales and gross receipts	3,138	—	3,138	—	—	—	100.0	—	100.0	—	—	—
Other taxes	67,592	20,632	44,236	—	—	2,724	100.0	30.5	65.4	—	—	4.0
Charges and miscellaneous general revenue	319,908	127,649	72,534	—	41,078	78,647	100.0	39.9	22.7	—	12.8	24.6
Current charges	212,768	86,489	45,100	—	11,410	69,769	100.0	40.6	21.2	—	5.4	32.8
Miscellaneous general revenue	107,140	41,160	27,434	—	29,668	8,878	100.0	38.4	25.6	—	27.7	8.3
Interest earnings	66,990	36,143	13,650	—	10,931	6,266	100.0	54.0	20.4	—	16.3	9.4
Utility and liquor store revenue	130,079	779	129,089	—	—	211	100.0	.6	99.2	—	—	.2
Employee retirement revenue	32,536	22,105	10,431	—	—	—	100.0	67.9	32.1	—	—	—
Expenditure¹	1,553,846	253,495	321,299	—	868,549	115,553	(X)	(X)	(X)	—	(X)	(X)
By character and object:												
Intergovernmental expenditure ¹	3,221	331	7,098	—	—	842	(X)	(X)	(X)	—	—	(X)
Direct expenditure	1,550,625	253,164	314,201	—	868,549	114,711	100.0	16.3	20.3	—	56.0	7.4
Current operation	1,278,992	174,693	249,917	—	788,235	66,147	100.0	13.7	19.5	—	61.6	5.2
Capital outlay	178,673	29,840	35,061	—	73,946	39,826	100.0	16.7	19.6	—	41.4	22.3
Construction only	129,493	11,010	28,758	—	52,503	37,222	100.0	8.5	22.2	—	40.5	28.7
Assistance and subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Interest on debt	72,735	39,378	18,251	—	6,368	8,738	100.0	54.1	25.1	—	8.8	12.0
Insurance benefits and repayments	20,225	9,253	10,972	—	—	—	100.0	45.8	54.2	—	—	—
Exhibit: Salaries and wages	662,394	73,662	91,668	—	465,485	31,579	100.0	11.1	13.8	—	70.3	4.8
Direct expenditure by function	1,550,625	253,164	314,201	—	868,549	114,711	100.0	16.3	20.3	—	56.0	7.4
Direct general expenditure	1,419,736	243,275	193,457	—	868,549	114,455	100.0	17.1	13.6	—	61.2	8.1
Capital outlay	167,307	29,833	23,730	—	73,946	39,798	100.0	17.8	14.2	—	44.2	23.8
Construction only	119,575	11,010	18,868	—	52,503	37,194	100.0	9.2	15.8	—	43.9	31.1
Other direct general expenditure	1,252,429	213,442	169,727	—	794,603	74,657	100.0	17.0	13.6	—	63.4	6.0
Education services:												
Education	862,181	—	—	—	862,181	—	100.0	—	—	—	100.0	—
Libraries	24,287	11,113	926	—	—	12,248	100.0	45.8	3.8	—	—	50.4
Social services and income maintenance:												
Public welfare	1,541	966	575	—	—	—	100.0	62.7	37.3	—	—	—
Cash assistance payments	—	—	—	—	—	—	—	—	—	—	—	—
Vendor payments	—	—	—	—	—	—	—	—	—	—	—	—
Other public welfare	1,541	966	575	—	—	—	100.0	62.7	37.3	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—	—	—	—
Health	9,013	9,003	10	—	—	—	100.0	99.9	.1	—	—	—
Transportation:												
Highways	73,859	2,565	11,910	—	—	59,384	100.0	3.5	16.1	—	—	80.4
Air transportation (airports)	236	—	—	—	—	—	100.0	100.0	—	—	—	—
Parking facilities	2,338	—	2,338	—	—	—	100.0	—	100.0	—	—	—
Water transport and terminals	284	—	284	—	—	—	100.0	—	100.0	—	—	—
Transit subsidies	14	—	14	—	—	—	100.0	—	100.0	—	—	—
Public safety:												
Police protection	81,867	33,975	47,892	—	—	—	100.0	41.5	58.5	—	—	—
Fire protection	14,402	3,749	10,653	—	—	—	100.0	26.0	74.0	—	—	—
Correction	—	—	—	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	6,555	3,179	3,376	—	—	—	100.0	48.5	51.5	—	—	—
Environment and housing:												
Natural resources	25,767	6,521	—	—	—	19,246	100.0	25.3	—	—	—	74.7
Parks and recreation	22,528	13,106	9,363	—	—	59	100.0	58.2	41.6	—	—	.3
Housing and community development	41,366	17,107	10,008	—	—	14,251	100.0	41.4	24.2	—	—	34.5
Sewerage	79,313	47,602	31,268	—	—	443	100.0	60.0	39.4	—	—	.6
Solid waste management	17,503	1,447	16,056	—	—	—	100.0	8.3	91.7	—	—	—
Governmental administration:												
Financial administration	24,020	10,231	13,789	—	—	—	100.0	42.6	57.4	—	—	—
Judicial and legal	8,059	6,543	1,516	—	—	—	100.0	81.2	18.8	—	—	—
General public buildings	20,063	17,770	2,293	—	—	—	100.0	88.6	11.4	—	—	—
Other government administration	20,205	13,251	6,954	—	—	—	100.0	65.6	34.4	—	—	—
Interest on general debt	67,159	39,228	12,846	—	6,368	8,717	100.0	58.4	19.1	—	9.5	13.0
General expenditure, n.e.c.	17,176	5,683	11,386	—	—	107	100.0	33.1	66.3	—	—	.6
Miscellaneous commercial activities	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable	17,176	5,683	11,386	—	—	107	100.0	33.1	66.3	—	—	.6
Utility and liquor store expenditure	110,664	636	109,772	—	—	256	100.0	.6	99.2	—	—	.2
Capital outlay	11,366	7	11,331	—	—	28	100.0	.1	99.7	—	—	.2
Construction only	9,918	—	9,890	—	—	28	100.0	—	99.7	—	—	.3
Employee retirement expenditure ²	20,225	9,253	10,972	—	—	—	100.0	45.8	54.2	—	—	—
Debt outstanding	1,311,108	617,277	305,706	—	132,765	255,360	100.0	47.1	23.3	—	10.1	19.5
Long-term	1,260,891	610,329	301,582	—	132,765	216,215	100.0	48.4	23.9	—	10.5	17.1
Full faith and credit	601,488	232,474	220,812	—	132,765	15,437	100.0	38.6	36.7	—	22.1	2.6
Short-term	50,217	6,948	4,124	—	—	39,145	100.0	13.8	8.2	—	—	78.0
Long-term debt issued	118,387	16,195	15,773	—	11,945	74,474	100.0	13.7	13.3	—	10.1	62.9
Long-term debt retired	53,444	21,261	18,658	—	5,961	7,564	100.0	39.8	34.9	—	11.2	14.2
Cash and security holdings	1,176,618	713,373	253,545	—	44,979	164,721	100.0	60.6	21.5	—	3.8	14.0
Employee retirement funds	249,239	172,502	76,737	—	—	—	100.0	69.2	30.8	—	—	—
Other than insurance trust funds	927,379	540,871	176,808	—	44,979	164,721	100.0	58.3	19.1	—	4.9	17.8

See footnotes at end of table.

Table 48. Local Government Finances by Type of Government and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
1	2	3	4	5	6	7	8	9	10	11	12	
DISTRICT OF COLUMBIA												
Revenue¹	6,388,858	—	5,822,838	—	—	1,063,998	(X)	—	(X)	—	—	(X)
General revenue ¹	5,279,014	—	5,040,012	—	—	736,980	(X)	—	(X)	—	—	(X)
Intergovernmental revenue	1,994,459	—	1,782,221	—	—	710,216	(X)	—	(X)	—	—	(X)
From Federal government	1,994,459	—	1,711,370	—	—	283,089	100.0	—	85.8	—	—	14.2
From state government	—	—	—	—	—	—	—	—	—	—	—	—
General revenue from own sources	3,284,555	—	3,257,791	—	—	26,764	100.0	—	99.2	—	—	.8
Taxes	2,637,408	—	2,637,408	—	—	—	100.0	—	100.0	—	—	—
Property	699,524	—	699,524	—	—	—	100.0	—	100.0	—	—	—
Sales and gross receipts	866,701	—	866,701	—	—	—	100.0	—	100.0	—	—	—
Other taxes	1,071,183	—	1,071,183	—	—	—	100.0	—	100.0	—	—	—
Charges and miscellaneous general revenue	647,147	—	620,383	—	—	26,764	100.0	—	95.9	—	—	4.1
Current charges	267,602	—	267,602	—	—	—	100.0	—	100.0	—	—	—
Miscellaneous general revenue	379,545	—	352,781	—	—	26,764	100.0	—	92.9	—	—	7.1
Interest earnings	92,990	—	70,123	—	—	22,867	100.0	—	75.4	—	—	24.6
Utility and liquor store revenue	380,435	—	53,417	—	—	327,018	100.0	—	14.0	—	—	86.0
Employee retirement revenue ²	729,409	—	729,409	—	—	—	100.0	—	100.0	—	—	—
Expenditure¹	5,999,351	—	5,170,105	—	—	1,011,155	(X)	—	(X)	—	—	(X)
By character and object:												
Intergovernmental expenditure ¹	—	—	181,909	—	—	—	—	—	—	—	—	—
Direct expenditure	5,999,351	—	4,988,196	—	—	1,011,155	100.0	—	83.1	—	—	16.9
Current operation	4,359,552	—	3,684,028	—	—	675,524	100.0	—	84.5	—	—	15.5
Capital outlay	663,210	—	343,075	—	—	320,135	100.0	—	51.7	—	—	48.3
Construction only	514,027	—	252,044	—	—	261,983	100.0	—	49.0	—	—	51.0
Assistance and subsidies	115,524	—	115,524	—	—	—	100.0	—	100.0	—	—	—
Interest on debt	326,148	—	310,652	—	—	15,496	100.0	—	95.2	—	—	4.8
Insurance benefits and repayments	534,917	—	534,917	—	—	—	100.0	—	100.0	—	—	—
Exhibit: Salaries and wages	1,843,579	—	1,533,037	—	—	310,542	100.0	—	83.2	—	—	16.8
Direct expenditure by function	5,999,351	—	4,988,196	—	—	1,011,155	100.0	—	83.1	—	—	16.9
Direct general expenditure	4,335,766	—	4,335,766	—	—	—	100.0	—	100.0	—	—	—
Capital outlay	309,100	—	309,100	—	—	—	100.0	—	100.0	—	—	—
Construction only	231,641	—	231,641	—	—	—	100.0	—	100.0	—	—	—
Other direct general expenditure	4,026,666	—	4,026,666	—	—	—	100.0	—	100.0	—	—	—
Education services:												
Education	673,089	—	673,089	—	—	—	100.0	—	100.0	—	—	—
Libraries	21,705	—	21,705	—	—	—	100.0	—	100.0	—	—	—
Social services and income maintenance:												
Public welfare	1,186,639	—	1,186,639	—	—	—	100.0	—	100.0	—	—	—
Cash assistance payments	115,524	—	115,524	—	—	—	100.0	—	100.0	—	—	—
Vendor payments	854,422	—	854,422	—	—	—	100.0	—	100.0	—	—	—
Other public welfare	216,693	—	216,693	—	—	—	100.0	—	100.0	—	—	—
Hospitals	297,366	—	297,366	—	—	—	100.0	—	100.0	—	—	—
Health	144,230	—	144,230	—	—	—	100.0	—	100.0	—	—	—
Transportation:												
Highways	117,916	—	117,916	—	—	—	100.0	—	100.0	—	—	—
Air transportation (airports)	—	—	—	—	—	—	—	—	—	—	—	—
Parking facilities	2,176	—	2,176	—	—	—	100.0	—	100.0	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection	279,805	—	279,805	—	—	—	100.0	—	100.0	—	—	—
Fire protection	98,671	—	98,671	—	—	—	100.0	—	100.0	—	—	—
Correction	300,157	—	300,157	—	—	—	100.0	—	100.0	—	—	—
Protective inspection and regulation	20,622	—	20,622	—	—	—	100.0	—	100.0	—	—	—
Environment and housing:												
Natural resources	—	—	—	—	—	—	—	—	—	—	—	—
Parks and recreation	72,113	—	72,113	—	—	—	100.0	—	100.0	—	—	—
Housing and community development	116,068	—	116,068	—	—	—	100.0	—	100.0	—	—	—
Sewerage	141,448	—	141,448	—	—	—	100.0	—	100.0	—	—	—
Solid waste management	31,902	—	31,902	—	—	—	100.0	—	100.0	—	—	—
Governmental administration:												
Financial administration	91,974	—	91,974	—	—	—	100.0	—	100.0	—	—	—
Judicial and legal	153,988	—	153,988	—	—	—	100.0	—	100.0	—	—	—
General public buildings	29,967	—	29,967	—	—	—	100.0	—	100.0	—	—	—
Other government administration	28,826	—	28,826	—	—	—	100.0	—	100.0	—	—	—
Interest on general debt	303,212	—	303,212	—	—	—	100.0	—	100.0	—	—	—
General expenditure, n.e.c.	223,892	—	223,892	—	—	—	100.0	—	100.0	—	—	—
Miscellaneous commercial activities	754	—	754	—	—	—	100.0	—	100.0	—	—	—
Other and unallocable	223,138	—	223,138	—	—	—	100.0	—	100.0	—	—	—
Utility and liquor store expenditure	1,128,668	—	117,513	—	—	1,011,155	100.0	—	10.4	—	—	89.6
Capital outlay	354,110	—	33,975	—	—	320,135	100.0	—	9.6	—	—	90.4
Construction only	282,386	—	20,403	—	—	261,983	100.0	—	7.2	—	—	92.8
Employee retirement expenditure ²	534,917	—	534,917	—	—	—	100.0	—	100.0	—	—	—
Debt outstanding	4,274,596	—	3,973,296	—	—	301,300	100.0	—	93.0	—	—	7.0
Long-term	4,274,596	—	3,973,296	—	—	301,300	100.0	—	93.0	—	—	7.0
Full faith and credit	3,257,905	—	3,257,905	—	—	—	100.0	—	100.0	—	—	—
Short-term	—	—	—	—	—	—	—	—	—	—	—	—
Long-term debt issued	201,484	—	201,484	—	—	—	100.0	—	100.0	—	—	—
Long-term debt retired	274,200	—	262,440	—	—	11,760	100.0	—	95.7	—	—	4.3
Cash and security holdings	6,614,451	—	6,169,410	—	—	445,041	100.0	—	93.3	—	—	6.7
Employee retirement funds	5,004,413	—	5,004,413	—	—	—	100.0	—	100.0	—	—	—
Other than insurance trust funds	1,610,038	—	1,164,997	—	—	445,041	100.0	—	72.4	—	—	27.6

See footnotes at end of table.

Table 48. Local Government Finances by Type of Government and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
1	2	3	4	5	6	7	8	9	10	11	12	
HAWAII												
Revenue¹	1,620,451	497,702	1,102,069	—	—	21,697	(X)	(X)	(X)	—	—	(X)
General revenue ¹	1,449,195	453,112	975,403	—	—	21,697	(X)	(X)	(X)	—	—	(X)
Intergovernmental revenue	297,585	147,558	146,496	—	—	4,548	(X)	(X)	(X)	—	—	(X)
From Federal government	123,823	48,269	73,840	—	—	1,714	100.0	39.0	59.6	—	—	1.4
From state government	173,762	99,289	71,674	—	—	2,799	100.0	57.1	41.2	—	—	1.6
General revenue from own sources	1,151,610	305,554	828,907	—	—	17,149	100.0	26.5	72.0	—	—	1.5
Taxes	760,744	233,864	526,880	—	—	—	100.0	30.7	69.3	—	—	—
Property	607,265	193,421	413,844	—	—	—	100.0	31.9	68.1	—	—	—
Sales and gross receipts	91,033	24,657	66,376	—	—	—	100.0	27.1	72.9	—	—	—
Other taxes	62,446	15,786	46,660	—	—	—	100.0	25.3	74.7	—	—	—
Charges and miscellaneous general revenue	390,866	71,690	302,027	—	—	17,149	100.0	18.3	77.3	—	—	4.4
Current charges	250,185	38,804	211,367	—	—	14	100.0	15.5	84.5	—	—	—
Miscellaneous general revenue	140,681	32,886	90,660	—	—	17,135	100.0	23.4	64.4	—	—	12.2
Interest earnings	83,213	19,066	54,252	—	—	9,895	100.0	22.9	65.2	—	—	11.9
Utility and liquor store revenue	171,256	44,590	126,666	—	—	—	100.0	26.0	74.0	—	—	—
Employee retirement revenue	—	—	—	—	—	—	—	—	—	—	—	—
Expenditure¹	1,697,123	512,955	1,169,547	—	—	14,621	(X)	(X)	(X)	—	—	(X)
By character and object:												
Intergovernmental expenditure ¹	—	—	—	—	—	—	—	—	—	—	—	—
Direct expenditure	1,697,123	512,955	1,169,547	—	—	14,621	100.0	30.2	68.9	—	—	.9
Current operation	1,285,876	376,337	894,998	—	—	14,541	100.0	29.3	69.6	—	—	1.1
Capital outlay	262,491	114,698	147,713	—	—	80	100.0	43.7	56.3	—	—	—
Construction only	206,345	106,634	99,711	—	—	—	100.0	51.7	48.3	—	—	—
Assistance and subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Interest on debt	148,756	21,920	126,836	—	—	—	100.0	14.7	85.3	—	—	—
Insurance benefits and repayments	—	—	—	—	—	—	—	—	—	—	—	—
Exhibit: Salaries and wages	548,292	171,634	372,800	—	—	3,858	100.0	31.3	68.0	—	—	.7
Direct expenditure by function	1,697,123	512,955	1,169,547	—	—	14,621	100.0	30.2	68.9	—	—	.9
Direct general expenditure	1,440,494	467,783	958,090	—	—	14,621	100.0	32.5	66.5	—	—	1.0
Capital outlay	223,393	111,985	111,328	—	—	80	100.0	50.1	49.8	—	—	—
Construction only	185,550	103,921	81,629	—	—	—	100.0	56.0	44.0	—	—	—
Other direct general expenditure	1,217,101	355,798	846,762	—	—	14,541	100.0	29.2	69.6	—	—	1.2
Education services:												
Education	261	261	—	—	—	—	100.0	100.0	—	—	—	—
Libraries	333	—	333	—	—	—	100.0	—	100.0	—	—	—
Social services and income maintenance:												
Public welfare	12,477	12,477	—	—	—	—	100.0	100.0	—	—	—	—
Cash assistance payments	—	—	—	—	—	—	—	—	—	—	—	—
Vendor payments	—	—	—	—	—	—	—	—	—	—	—	—
Other public welfare	12,477	12,477	—	—	—	—	100.0	100.0	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—	—	—	—
Health	21,698	8,760	12,056	—	—	882	100.0	40.4	55.6	—	—	4.1
Transportation:												
Highways	73,907	48,769	25,138	—	—	—	100.0	66.0	34.0	—	—	—
Air transportation (airports)	—	—	—	—	—	—	—	—	—	—	—	—
Parking facilities	275	184	91	—	—	—	100.0	66.9	33.1	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection	189,655	59,432	130,223	—	—	—	100.0	31.3	68.7	—	—	—
Fire protection	88,386	34,690	53,696	—	—	—	100.0	39.2	60.8	—	—	—
Correction	—	—	—	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	11,383	5,831	5,552	—	—	—	100.0	51.2	48.8	—	—	—
Environment and housing:												
Natural resources	7,856	1,931	4,038	—	—	1,887	100.0	24.6	51.4	—	—	24.0
Parks and recreation	110,743	40,486	69,986	—	—	271	100.0	36.6	63.2	—	—	.2
Housing and community development	105,111	36,230	68,194	—	—	687	100.0	34.5	64.9	—	—	.7
Sewerage	143,314	39,239	104,075	—	—	—	100.0	27.4	72.6	—	—	—
Solid waste management	109,246	19,480	89,766	—	—	—	100.0	17.8	82.2	—	—	—
Governmental administration:												
Financial administration	59,264	16,018	43,246	—	—	—	100.0	27.0	73.0	—	—	—
Judicial and legal	30,763	11,644	19,119	—	—	—	100.0	37.9	62.1	—	—	—
General public buildings	26,201	13,416	12,785	—	—	—	100.0	51.2	48.8	—	—	—
Other government administration	45,719	27,051	18,668	—	—	—	100.0	59.2	40.8	—	—	—
Interest on general debt	141,619	19,127	122,492	—	—	—	100.0	13.5	86.5	—	—	—
General expenditure, n.e.c.	262,283	72,757	178,632	—	—	10,894	100.0	27.7	68.1	—	—	4.2
Miscellaneous commercial activities	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable	262,283	72,757	178,632	—	—	10,894	100.0	27.7	68.1	—	—	4.2
Utility and liquor store expenditure	256,629	45,172	211,457	—	—	—	100.0	17.6	82.4	—	—	—
Capital outlay	39,098	2,713	36,385	—	—	—	100.0	6.9	93.1	—	—	—
Construction only	20,795	2,713	18,082	—	—	—	100.0	13.0	87.0	—	—	—
Employee retirement expenditure ²	—	—	—	—	—	—	—	—	—	—	—	—
Debt outstanding	2,126,510	428,039	1,698,471	—	—	—	100.0	20.1	79.9	—	—	—
Long-term	2,043,010	428,039	1,614,971	—	—	—	100.0	21.0	79.0	—	—	—
Full faith and credit	1,947,821	354,505	1,593,316	—	—	—	100.0	18.2	81.8	—	—	—
Short-term	83,500	—	83,500	—	—	—	100.0	—	100.0	—	—	—
Long-term debt issued	115,416	15,416	100,000	—	—	—	100.0	13.4	86.6	—	—	—
Long-term debt retired	92,373	19,587	72,786	—	—	—	100.0	21.2	78.8	—	—	—
Cash and security holdings	1,290,749	281,478	835,749	—	—	173,522	100.0	21.8	64.7	—	—	13.4
Employee retirement funds	—	—	—	—	—	—	—	—	—	—	—	—
Other than insurance trust funds	1,290,749	281,478	835,749	—	—	173,522	100.0	21.8	64.7	—	—	13.4

See footnotes at end of table.

Table 48. Local Government Finances by Type of Government and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
	1	2	3	4	5	6	7	8	9	10	11	12
IDAHO												
Revenue¹	2,761,767	616,997	586,951	—	1,259,404	325,025	(X)	(X)	(X)	—	(X)	(X)
General revenue ¹	2,630,993	616,997	478,244	—	1,259,404	302,958	(X)	(X)	(X)	—	(X)	(X)
Intergovernmental revenue	1,143,102	131,763	112,486	—	856,642	68,821	(X)	(X)	(X)	—	(X)	(X)
From Federal government	67,791	15,458	17,890	—	14,420	20,023	100.0	22.8	26.4	—	21.3	29.5
From state government	1,075,311	111,411	81,460	—	842,088	40,352	100.0	10.4	7.6	—	78.3	3.8
General revenue from own sources	1,487,891	485,234	365,758	—	402,762	234,137	100.0	32.6	24.6	—	27.1	15.7
Taxes	758,485	195,404	166,562	—	318,696	77,823	100.0	25.8	22.0	—	42.0	10.3
Property	711,346	184,310	139,197	—	318,696	69,143	100.0	25.9	19.6	—	44.8	9.7
Sales and gross receipts	11,995	177	11,818	—	—	—	100.0	1.5	98.5	—	—	—
Other taxes	35,144	10,917	15,547	—	—	8,680	100.0	31.1	44.2	—	—	24.7
Charges and miscellaneous general revenue	729,406	289,830	199,196	—	84,066	156,314	100.0	39.7	27.3	—	11.5	21.4
Current charges	570,577	248,509	156,266	—	41,269	124,533	100.0	43.6	27.4	—	7.2	21.8
Miscellaneous general revenue	158,829	41,321	42,930	—	42,797	31,781	100.0	26.0	27.0	—	26.9	20.0
Interest earnings	72,281	20,619	17,369	—	24,060	10,233	100.0	28.5	24.0	—	33.3	14.2
Utility and liquor store revenue	130,091	—	108,024	—	—	22,067	100.0	—	83.0	—	—	17.0
Employee retirement revenue	683	—	683	—	—	—	100.0	—	100.0	—	—	—
Expenditure¹	2,821,824	594,720	597,986	—	1,355,242	287,783	(X)	(X)	(X)	—	(X)	(X)
By character and object:												
Intergovernmental expenditure ¹	5,232	5,742	2,869	—	—	10,528	(X)	(X)	(X)	—	—	(X)
Direct expenditure	2,816,592	588,978	595,117	—	1,355,242	277,255	100.0	20.9	21.1	—	48.1	9.8
Current operation	2,337,446	535,467	460,499	—	1,138,251	203,229	100.0	22.9	19.7	—	48.7	8.7
Capital outlay	417,730	45,158	121,236	—	186,840	64,496	100.0	10.8	29.0	—	44.7	15.4
Construction only	282,371	22,910	62,021	—	151,258	46,182	100.0	8.1	22.0	—	53.6	16.4
Assistance and subsidies	36	36	—	—	—	—	100.0	100.0	—	—	—	—
Interest on debt	60,224	8,317	12,226	—	30,151	9,530	100.0	13.8	20.3	—	50.1	15.8
Insurance benefits and repayments	1,156	—	1,156	—	—	—	100.0	—	100.0	—	—	—
Exhibit: Salaries and wages	1,206,803	229,254	183,757	—	713,143	80,649	100.0	19.0	15.2	—	59.1	6.7
Direct expenditure by function	2,816,592	588,978	595,117	—	1,355,242	277,255	100.0	20.9	21.1	—	48.1	9.8
Direct general expenditure	2,689,386	588,978	488,872	—	1,355,242	256,294	100.0	21.9	18.2	—	50.4	9.5
Capital outlay	401,216	45,158	108,323	—	186,840	60,895	100.0	11.3	27.0	—	46.6	15.2
Construction only	270,284	22,910	53,342	—	151,258	42,774	100.0	8.5	19.7	—	56.0	15.8
Other direct general expenditure	2,288,170	543,820	380,549	—	1,168,402	195,399	100.0	23.8	16.6	—	51.1	8.5
Education services:												
Education	1,325,103	12	—	—	1,325,091	—	100.0	—	—	—	100.0	—
Libraries	23,670	19	14,314	—	—	9,337	100.0	.1	60.5	—	—	39.4
Social services and income maintenance:												
Public welfare	34,233	33,045	26	—	—	1,162	100.0	96.5	.1	—	—	3.4
Cash assistance payments	36	36	—	—	—	—	100.0	100.0	—	—	—	—
Vendor payments	13,271	13,271	—	—	—	—	100.0	100.0	—	—	—	—
Other public welfare	20,926	19,738	26	—	—	1,162	100.0	94.3	.1	—	—	5.6
Hospitals	224,842	164,893	15,549	—	—	44,400	100.0	73.3	6.9	—	—	19.7
Health	42,413	33,712	8,439	—	—	262	100.0	79.5	19.9	—	—	6
Transportation:												
Highways	195,071	60,874	48,661	—	—	85,536	100.0	31.2	24.9	—	—	43.8
Air transportation (airports)	26,722	2,920	23,802	—	—	—	100.0	10.9	89.1	—	—	—
Parking facilities	2,033	—	2,033	—	—	—	100.0	—	100.0	—	—	—
Water transport and terminals	657	—	—	—	—	657	100.0	—	—	—	—	100.0
Transit subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection	136,435	63,493	72,942	—	—	—	100.0	46.5	53.5	—	—	—
Fire protection	65,880	124	46,280	—	—	19,476	100.0	.2	70.2	—	—	29.6
Correction	30,407	30,393	14	—	—	—	100.0	100.0	—	—	—	—
Protective inspection and regulation	7,482	1,620	5,862	—	—	—	100.0	21.7	78.3	—	—	—
Environment and housing:												
Natural resources	30,305	9,735	—	—	—	20,570	100.0	32.1	—	—	—	67.9
Parks and recreation	44,544	3,416	31,869	—	—	9,259	100.0	7.7	71.5	—	—	20.8
Housing and community development	19,342	80	3,804	—	—	15,458	100.0	.4	19.7	—	—	79.9
Sewerage	99,117	—	75,889	—	—	23,228	100.0	—	76.6	—	—	23.4
Solid waste management	70,071	33,465	34,967	—	—	1,639	100.0	47.8	49.9	—	—	2.3
Governmental administration:												
Financial administration	55,743	37,645	18,098	—	—	—	100.0	67.5	32.5	—	—	—
Judicial and legal	44,622	38,961	5,661	—	—	—	100.0	87.3	12.7	—	—	—
General public buildings	12,704	7,399	5,305	—	—	—	100.0	58.2	41.8	—	—	—
Other government administration	37,168	16,573	20,595	—	—	—	100.0	44.6	55.4	—	—	—
Interest on general debt	52,920	8,317	6,930	—	30,151	7,522	100.0	15.7	13.1	—	57.0	14.2
General expenditure, n.e.c.	107,902	42,282	47,832	—	—	17,788	100.0	39.2	44.3	—	—	16.5
Miscellaneous commercial activities	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable	107,902	42,282	47,832	—	—	17,788	100.0	39.2	44.3	—	—	16.5
Utility and liquor store expenditure	126,050	—	105,089	—	—	20,961	100.0	—	83.4	—	—	16.6
Capital outlay	16,514	—	12,913	—	—	3,601	100.0	—	78.2	—	—	21.8
Construction only	12,087	—	8,679	—	—	3,408	100.0	—	71.8	—	—	28.2
Employee retirement expenditure ²	1,156	—	1,156	—	—	—	100.0	—	100.0	—	—	—
Debt outstanding	1,041,078	136,171	242,230	—	507,639	155,038	100.0	13.1	23.3	—	48.8	14.9
Long-term	1,029,864	133,848	240,559	—	502,995	152,462	100.0	13.0	23.4	—	48.8	14.8
Full faith and credit	674,071	46,934	93,655	—	494,855	38,627	100.0	7.0	13.9	—	73.4	5.7
Short-term	11,214	2,323	1,671	—	4,644	2,576	100.0	20.7	14.9	—	41.4	23.0
Long-term debt issued	156,086	15,858	60,989	—	68,345	10,894	100.0	10.2	39.1	—	43.8	7.0
Long-term debt retired	101,910	17,384	33,096	—	22,776	28,654	100.0	17.1	32.5	—	22.3	28.1
Cash and security holdings	1,070,223	322,942	282,965	—	300,046	164,270	100.0	30.2	26.4	—	28.0	15.3
Employee retirement funds	11,266	—	11,266	—	—	—	100.0	—	100.0	—	—	—
Other than insurance trust funds	1,058,957	322,942	271,699	—	300,046	164,270	100.0	30.5	25.7	—	28.3	15.5

See footnotes at end of table.

Table 48. Local Government Finances by Type of Government and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
	1	2	3	4	5	6	7	8	9	10	11	12
IOWA												
Revenue¹	7,785,806	1,691,428	2,594,805	—	3,479,167	97,691	(X)	(X)	(X)	—	(X)	(X)
General revenue ¹	7,291,425	1,691,428	2,112,288	—	3,479,167	85,827	(X)	(X)	(X)	—	(X)	(X)
Intergovernmental revenue	2,835,802	482,773	457,126	—	1,928,285	44,903	(X)	(X)	(X)	—	(X)	(X)
From Federal government	272,978	44,790	172,340	—	25,853	29,995	100.0	16.4	63.1	—	9.5	11.0
From state government	2,562,824	405,535	260,406	—	1,890,043	6,840	100.0	15.8	10.2	—	73.7	.3
General revenue from own sources	4,455,623	1,208,655	1,655,162	—	1,550,882	40,924	100.0	27.1	37.1	—	34.8	.9
Taxes	2,509,106	619,036	767,022	—	1,114,360	8,688	100.0	24.7	30.6	—	44.4	.3
Property	2,319,279	582,257	643,074	—	1,085,617	8,331	100.0	25.1	27.7	—	46.8	.4
Sales and gross receipts	125,200	20,188	105,632	—	—	—	100.0	16.0	84.0	—	—	—
Other taxes	64,007	16,591	18,316	—	28,743	357	100.0	25.9	28.6	—	44.9	.6
Charges and miscellaneous general revenue	1,946,517	589,619	888,140	—	436,522	32,236	100.0	30.3	45.6	—	22.4	1.7
Current charges	1,438,102	441,231	616,957	—	354,050	25,864	100.0	30.7	42.9	—	24.6	1.8
Miscellaneous general revenue	508,415	148,388	271,183	—	82,472	6,372	100.0	29.2	53.3	—	16.2	1.3
Interest earnings	247,899	62,964	140,738	—	41,706	2,491	100.0	25.4	56.8	—	16.8	1.0
Utility and liquor store revenue	491,497	—	479,633	—	—	11,864	100.0	—	97.6	—	—	2.4
Employee retirement revenue	2,884	—	2,884	—	—	—	100.0	—	100.0	—	—	—
Expenditure¹	7,698,693	1,627,612	2,609,970	—	3,394,314	97,658	(X)	(X)	(X)	—	(X)	(X)
By character and object:												
Intergovernmental expenditure ¹	82,818	87,891	23,794	—	—	1,994	(X)	(X)	(X)	—	—	(X)
Direct expenditure	7,615,875	1,539,721	2,586,176	—	3,394,314	95,664	100.0	20.2	34.0	—	44.6	1.3
Current operation	6,249,818	1,381,406	1,759,808	—	3,044,242	64,362	100.0	22.1	28.2	—	28.7	1.0
Capital outlay	1,125,772	127,349	663,837	—	308,263	26,323	100.0	11.3	59.0	—	47.4	2.3
Construction only	789,224	76,566	518,249	—	175,350	19,059	100.0	9.7	65.7	—	22.2	2.4
Assistance and subsidies	1,797	—	—	—	—	—	100.0	100.0	—	—	—	—
Interest on debt	236,994	29,169	161,037	—	41,809	4,979	100.0	12.3	67.9	—	17.6	2.1
Insurance benefits and repayments	1,494	—	1,494	—	—	—	100.0	—	100.0	—	—	—
Exhibit: Salaries and wages	3,223,243	563,471	677,209	—	1,953,653	28,910	100.0	17.5	21.0	—	60.6	.9
Direct expenditure by function	7,615,875	1,539,721	2,586,176	—	3,394,314	95,664	100.0	20.2	34.0	—	44.6	1.3
Direct general expenditure	7,069,746	1,539,721	2,071,697	—	3,394,314	64,014	100.0	21.8	29.3	—	48.0	.9
Capital outlay	1,025,010	127,349	570,422	—	308,263	18,976	100.0	12.4	55.7	—	30.1	1.9
Construction only	724,459	76,566	457,818	—	175,350	14,725	100.0	10.6	63.2	—	24.2	2.0
Other direct general expenditure	6,044,736	1,412,372	1,501,275	—	3,086,051	45,038	100.0	23.4	24.8	—	51.1	.7
Education services:												
Education	3,352,505	—	—	—	3,352,505	—	100.0	—	—	—	100.0	—
Libraries	77,913	3,586	71,507	—	—	2,820	100.0	4.6	91.8	—	—	3.6
Social services and income maintenance:												
Public welfare	111,270	101,141	10,129	—	—	—	100.0	90.9	9.1	—	—	—
Cash assistance payments	1,797	1,797	—	—	—	—	100.0	100.0	—	—	—	—
Vendor payments	20,133	20,133	—	—	—	—	100.0	100.0	—	—	—	—
Other public welfare	89,340	79,211	10,129	—	—	—	100.0	88.7	11.3	—	—	—
Hospitals	624,909	425,719	199,190	—	—	—	100.0	68.1	31.9	—	—	—
Health	214,581	184,963	29,611	—	—	7	100.0	86.2	13.8	—	—	—
Transportation:												
Highways	675,028	329,901	344,407	—	—	720	100.0	48.9	51.0	—	—	.1
Air transportation (airports)	61,363	48	61,118	—	—	197	100.0	.1	99.6	—	—	.3
Parking facilities	18,064	—	18,064	—	—	—	100.0	—	100.0	—	—	—
Water transport and terminals	179	—	179	—	—	—	100.0	—	100.0	—	—	—
Transit subsidies	2,473	258	2,215	—	—	—	100.0	10.4	89.6	—	—	—
Public safety:												
Police protection	292,581	86,122	206,459	—	—	—	100.0	29.4	70.6	—	—	—
Fire protection	115,241	1,576	111,708	—	—	1,957	100.0	1.4	96.9	—	—	1.7
Correction	54,284	53,974	310	—	—	—	100.0	99.4	.6	—	—	—
Protective inspection and regulation	10,533	2,539	7,994	—	—	—	100.0	24.1	75.9	—	—	—
Environment and housing:												
Natural resources	25,813	20,907	150	—	—	4,756	100.0	81.0	.6	—	—	18.4
Parks and recreation	162,898	21,704	141,102	—	—	92	100.0	13.3	86.6	—	—	.1
Housing and community development	134,831	10,580	98,375	—	—	25,876	100.0	7.8	73.0	—	—	19.2
Sewerage	280,395	1,407	267,875	—	—	11,113	100.0	.5	95.5	—	—	4.0
Solid waste management	119,036	11,431	93,846	—	—	13,759	100.0	9.6	78.8	—	—	11.6
Governmental administration:												
Financial administration	101,137	61,381	39,756	—	—	—	100.0	60.7	39.3	—	—	—
Judicial and legal	48,548	39,184	9,364	—	—	—	100.0	80.7	19.3	—	—	—
General public buildings	53,141	28,140	25,001	—	—	—	100.0	53.0	47.0	—	—	—
Other government administration	72,534	44,737	27,797	—	—	—	100.0	61.7	38.3	—	—	—
Interest on general debt	208,582	29,169	134,964	—	41,809	2,640	100.0	14.0	64.7	—	20.0	1.3
General expenditure, n.e.c.	251,907	81,254	170,576	—	—	77	100.0	32.3	67.7	—	—	—
Miscellaneous commercial activities	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable	251,907	81,254	170,576	—	—	77	100.0	32.3	67.7	—	—	—
Utility and liquor store expenditure	544,635	—	512,985	—	—	31,650	100.0	—	94.2	—	—	5.8
Capital outlay	100,762	—	93,415	—	—	7,347	100.0	—	92.7	—	—	7.3
Construction only	64,765	—	60,431	—	—	4,334	100.0	—	93.3	—	—	6.7
Employee retirement expenditure ²	1,494	—	1,494	—	—	—	100.0	—	100.0	—	—	—
Debt outstanding	4,243,617	434,548	2,839,831	—	872,495	96,743	100.0	10.2	66.9	—	20.6	2.3
Long-term	4,176,717	434,485	2,791,273	—	854,756	96,203	100.0	10.4	66.8	—	20.5	2.3
Full faith and credit	2,350,637	101,230	1,415,770	—	795,745	37,892	100.0	4.3	60.2	—	33.9	1.6
Short-term	66,900	63	48,558	—	17,739	540	100.0	.1	72.6	—	26.5	.8
Long-term debt issued	644,242	12,001	405,932	—	200,776	25,533	100.0	1.9	63.0	—	31.2	4.0
Long-term debt retired	637,317	65,791	485,892	—	76,291	9,343	100.0	10.3	76.2	—	12.0	1.5
Cash and security holdings	4,126,007	895,510	2,296,298	—	882,399	51,800	100.0	21.7	55.7	—	21.4	1.3
Employee retirement funds	40,532	—	40,532	—	—	—	100.0	—	100.0	—	—	—
Other than insurance trust funds	4,085,475	895,510	2,255,766	—	882,399	51,800	100.0	21.9	55.2	—	21.6	1.3

See footnotes at end of table.

Table 48. Local Government Finances by Type of Government and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
1	2	3	4	5	6	7	8	9	10	11	12	
MONTANA												
Revenue¹	1,895,830	455,917	390,419	—	992,459	158,511	(X)	(X)	(X)	—	(X)	(X)
General revenue ¹	1,821,669	455,917	331,833	—	992,459	142,936	(X)	(X)	(X)	—	(X)	(X)
Intergovernmental revenue	724,034	95,619	57,023	—	645,776	27,092	(X)	(X)	(X)	—	(X)	(X)
From Federal government	91,641	33,135	6,942	—	33,990	17,574	100.0	36.2	7.6	—	37.1	19.2
From state government	632,393	58,189	46,835	—	521,601	5,768	100.0	9.2	7.4	—	82.5	.9
General revenue from own sources	1,097,635	360,298	274,810	—	346,683	115,844	100.0	32.8	25.0	—	31.6	10.6
Taxes	622,237	226,492	99,876	—	271,207	24,662	100.0	36.4	16.1	—	43.6	4.0
Property	590,177	213,265	84,702	—	271,207	21,003	100.0	36.1	14.4	—	46.0	3.6
Sales and gross receipts	2,440	965	1,475	—	—	—	100.0	39.5	60.5	—	—	—
Other taxes	29,620	12,262	13,699	—	—	3,659	100.0	41.4	46.2	—	—	12.4
Charges and miscellaneous general revenue	475,398	133,806	174,934	—	75,476	91,182	100.0	28.1	36.8	—	15.9	19.2
Current charges	311,490	92,711	90,980	—	48,086	79,713	100.0	29.8	29.2	—	15.4	25.6
Miscellaneous general revenue	163,908	41,095	83,954	—	27,390	11,469	100.0	25.1	51.2	—	16.7	7.0
Interest earnings	84,283	19,764	43,674	—	14,817	6,028	100.0	23.4	51.8	—	17.6	7.2
Utility and liquor store revenue	74,106	—	58,531	—	—	15,575	100.0	—	79.0	—	—	21.0
Employee retirement revenue	55	—	55	—	—	—	100.0	—	100.0	—	—	—
Expenditure¹	1,869,516	447,396	371,797	—	978,352	140,750	(X)	(X)	(X)	—	(X)	(X)
By character and object:												
Intergovernmental expenditure ¹	3,528	67,588	3,017	—	—	1,702	(X)	(X)	(X)	—	—	(X)
Direct expenditure	1,865,988	379,808	368,780	—	978,352	139,048	100.0	20.4	19.8	—	52.4	7.5
Current operation	1,630,214	333,281	282,917	—	907,604	106,412	100.0	20.4	17.4	—	55.7	6.5
Capital outlay	165,995	37,720	41,155	—	60,359	26,761	100.0	22.7	24.8	—	36.4	16.1
Construction only	60,894	1,161	7,657	—	32,918	19,158	100.0	1.9	12.6	—	54.1	31.5
Assistance and subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Interest on debt	69,565	8,807	44,494	—	10,389	5,875	100.0	12.7	64.0	—	14.9	8.4
Insurance benefits and repayments	214	—	214	—	—	—	100.0	—	100.0	—	—	—
Exhibit: Salaries and wages	895,460	158,847	127,464	—	570,531	38,618	100.0	17.7	14.2	—	63.7	4.3
Direct expenditure by function	1,865,988	379,808	368,780	—	978,352	139,048	100.0	20.4	19.8	—	52.4	7.5
Direct general expenditure	1,799,408	379,808	321,708	—	978,352	119,540	100.0	21.1	17.9	—	54.4	6.6
Capital outlay	162,333	37,720	39,531	—	60,359	24,723	100.0	23.2	24.4	—	37.2	15.2
Construction only	58,093	1,161	6,056	—	32,918	17,958	100.0	2.0	10.4	—	56.7	30.9
Other direct general expenditure	1,637,075	342,088	282,177	—	917,993	94,817	100.0	20.9	17.2	—	56.1	5.8
Education services:												
Education	970,253	1,823	467	—	967,963	—	100.0	.2	—	—	99.8	—
Libraries	10,738	4,853	5,885	—	—	—	100.0	45.2	54.8	—	—	—
Social services and income maintenance:												
Public welfare	28,646	28,133	513	—	—	—	100.0	98.2	1.8	—	—	—
Cash assistance payments	—	—	—	—	—	—	—	—	—	—	—	—
Vendor payments	54	54	—	—	—	—	100.0	100.0	—	—	—	—
Other public welfare	28,592	28,079	513	—	—	—	100.0	98.2	1.8	—	—	—
Hospitals	51,785	16,915	—	—	—	34,870	100.0	32.7	—	—	—	67.3
Health	42,514	37,214	5,300	—	—	—	100.0	87.5	12.5	—	—	—
Transportation:												
Highways	85,515	55,836	29,679	—	—	—	100.0	65.3	34.7	—	—	—
Air transportation (airports)	17,896	6,029	3,696	—	—	8,171	100.0	33.7	20.7	—	—	45.7
Parking facilities	1,674	—	1,674	—	—	—	100.0	—	100.0	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection	88,436	45,513	42,923	—	—	—	100.0	51.5	48.5	—	—	—
Fire protection	39,520	799	28,194	—	—	10,527	100.0	2.0	71.3	—	—	26.6
Correction	12,655	12,456	199	—	—	—	100.0	98.4	1.6	—	—	—
Protective inspection and regulation	2,207	175	2,032	—	—	—	100.0	7.9	92.1	—	—	—
Environment and housing:												
Natural resources	27,800	7,988	6,408	—	—	13,404	100.0	28.7	23.1	—	—	48.2
Parks and recreation	30,726	11,849	18,877	—	—	—	100.0	38.6	61.4	—	—	—
Housing and community development	41,454	7,635	21,999	—	—	11,820	100.0	18.4	53.1	—	—	28.5
Sewerage	40,265	925	29,097	—	—	10,243	100.0	2.3	72.3	—	—	25.4
Solid waste management	44,120	13,305	20,064	—	—	10,751	100.0	30.2	45.5	—	—	24.4
Governmental administration:												
Financial administration	27,647	18,288	9,359	—	—	—	100.0	66.1	33.9	—	—	—
Judicial and legal	37,410	30,563	6,847	—	—	—	100.0	81.7	18.3	—	—	—
General public buildings	13,707	10,110	3,597	—	—	—	100.0	73.8	26.2	—	—	—
Other government administration	19,994	12,110	7,884	—	—	—	100.0	60.6	39.4	—	—	—
Interest on general debt	61,172	8,807	37,566	—	10,389	4,410	100.0	14.4	61.4	—	17.0	7.2
General expenditure, n.e.c.	103,274	48,482	39,448	—	—	15,344	100.0	46.9	38.2	—	—	14.9
Miscellaneous commercial activities	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable	103,274	48,482	39,448	—	—	15,344	100.0	46.9	38.2	—	—	14.9
Utility and liquor store expenditure	66,366	—	46,858	—	—	19,508	100.0	—	70.6	—	—	29.4
Capital outlay	3,662	—	1,624	—	—	2,038	100.0	—	44.3	—	—	55.7
Construction only	2,801	—	1,601	—	—	1,200	100.0	—	57.2	—	—	42.8
Employee retirement expenditure ²	214	—	214	—	—	—	100.0	—	100.0	—	—	—
Debt outstanding	1,214,519	144,762	753,824	—	212,737	103,196	100.0	11.9	62.1	—	17.5	8.5
Long-term	1,211,108	142,839	753,682	—	212,737	101,850	100.0	11.8	62.2	—	17.6	8.4
Full faith and credit	337,008	38,791	41,482	—	206,317	50,418	100.0	11.5	12.3	—	61.2	15.0
Short-term	3,411	1,923	142	—	—	1,346	100.0	56.4	4.2	—	—	39.5
Long-term debt issued	121,770	10,791	44,837	—	54,316	11,826	100.0	8.9	36.8	—	44.6	9.7
Long-term debt retired	78,119	10,557	32,368	—	27,408	7,786	100.0	13.5	41.4	—	35.1	10.0
Cash and security holdings	1,433,851	300,392	814,503	—	192,439	126,517	100.0	21.0	56.8	—	13.4	8.8
Employee retirement funds	642	—	642	—	—	—	100.0	—	100.0	—	—	—
Other than insurance trust funds	1,433,209	300,392	813,861	—	192,439	126,517	100.0	21.0	56.8	—	13.4	8.8

See footnotes at end of table.

Table 48. Local Government Finances by Type of Government and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Amount (thousand dollars)						Percent					
	Local governments	Type of government					Local governments	Type of government				
		County	Municipality	Township	School district	Special district		County	Municipality	Township	School district	Special district
1	2	3	4	5	6	7	8	9	10	11	12	
WYOMING												
Revenue¹	1,709,386	465,283	389,267	—	757,693	220,468	(X)	(X)	(X)	—	(X)	(X)
General revenue ¹	1,619,623	465,283	315,085	—	757,693	204,887	(X)	(X)	(X)	—	(X)	(X)
Intergovernmental revenue	649,661	75,378	198,411	—	467,233	31,964	(X)	(X)	(X)	—	(X)	(X)
From Federal government	35,954	13,599	7,605	—	9,304	5,446	100.0	37.8	21.2	—	25.9	15.1
From state government	613,707	52,966	141,086	—	405,226	14,429	100.0	8.6	23.0	—	66.0	2.4
General revenue from own sources	969,962	389,905	116,674	—	290,460	172,923	100.0	40.2	12.0	—	29.9	17.8
Taxes	485,092	193,312	23,420	—	233,311	35,049	100.0	39.9	4.8	—	48.1	7.2
Property	378,353	106,570	11,804	—	228,773	31,206	100.0	28.2	3.1	—	60.5	8.2
Sales and gross receipts	82,502	75,638	6,864	—	—	—	100.0	91.7	8.3	—	—	—
Other taxes	24,237	11,104	4,752	—	4,538	3,843	100.0	45.8	19.6	—	18.7	15.9
Charges and miscellaneous general revenue	484,870	196,593	93,254	—	57,149	137,874	100.0	40.5	19.2	—	11.8	28.4
Current charges	356,801	145,867	56,027	—	37,595	117,312	100.0	40.9	15.7	—	10.5	32.9
Miscellaneous general revenue	128,069	50,726	37,227	—	19,554	20,562	100.0	39.6	29.1	—	15.3	16.1
Interest earnings	93,416	46,482	28,041	—	12,922	5,971	100.0	49.8	30.0	—	13.8	6.4
Utility and liquor store revenue	83,284	—	67,703	—	—	15,581	100.0	—	81.3	—	—	18.7
Employee retirement revenue	6,479	—	6,479	—	—	—	100.0	—	100.0	—	—	—
Expenditure¹	1,727,588	457,091	353,866	—	786,511	211,842	(X)	(X)	(X)	—	(X)	(X)
By character and object:												
Intergovernmental expenditure ¹	1,373	80,501	672	—	—	1,922	(X)	(X)	(X)	—	—	(X)
Direct expenditure	1,726,215	376,590	353,194	—	786,511	209,920	100.0	21.8	20.5	—	45.6	12.2
Current operation	1,388,220	296,098	247,881	—	681,674	162,567	100.0	21.3	17.9	—	49.1	11.7
Capital outlay	257,093	41,121	87,041	—	90,683	38,248	100.0	16.0	33.9	—	35.3	14.9
Construction only	178,724	25,176	69,225	—	56,430	27,893	100.0	14.1	38.7	—	31.6	15.6
Assistance and subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Interest on debt	78,552	39,371	15,922	—	14,154	9,105	100.0	50.1	20.3	—	18.0	11.6
Insurance benefits and repayments	2,350	—	2,350	—	—	—	100.0	—	100.0	—	—	—
Exhibit: Salaries and wages	748,837	134,714	105,579	—	427,388	81,156	100.0	18.0	14.1	—	57.1	10.8
Direct expenditure by function	1,726,215	376,590	353,194	—	786,511	209,920	100.0	21.8	20.5	—	45.6	12.2
Direct general expenditure	1,622,641	376,590	268,563	—	786,511	190,977	100.0	23.2	16.6	—	48.5	11.8
Capital outlay	224,258	41,121	57,289	—	90,683	35,165	100.0	18.3	25.5	—	40.4	15.7
Construction only	148,672	25,176	41,999	—	56,430	25,067	100.0	16.9	28.2	—	38.0	16.9
Other direct general expenditure	1,398,383	335,469	211,274	—	695,828	155,812	100.0	24.0	15.1	—	49.8	11.1
Education services:												
Education	772,357	—	—	—	772,357	—	100.0	—	—	—	100.0	—
Libraries	10,100	10,034	66	—	—	—	100.0	99.3	.7	—	—	—
Social services and income maintenance:												
Public welfare	6,107	4,357	1,750	—	—	—	100.0	71.3	28.7	—	—	—
Cash assistance payments	—	—	—	—	—	—	—	—	—	—	—	—
Vendor payments	—	—	—	—	—	—	—	—	—	—	—	—
Other public welfare	6,107	4,357	1,750	—	—	—	100.0	71.3	28.7	—	—	—
Hospitals	232,083	124,735	18	—	—	—	100.0	53.7	—	—	—	46.2
Health	18,038	11,319	3,493	—	—	3,226	100.0	62.8	19.4	—	—	17.9
Transportation:												
Highways	65,978	24,090	41,358	—	—	530	100.0	36.5	62.7	—	—	.8
Air transportation (airports)	19,734	5,835	4,324	—	—	9,575	100.0	29.6	21.9	—	—	48.5
Parking facilities	256	—	256	—	—	—	100.0	—	100.0	—	—	—
Water transport and terminals	—	—	—	—	—	—	—	—	—	—	—	—
Transit subsidies	—	—	—	—	—	—	—	—	—	—	—	—
Public safety:												
Police protection	68,292	25,245	43,047	—	—	—	100.0	37.0	63.0	—	—	—
Fire protection	29,085	5,063	17,229	—	—	6,793	100.0	17.4	59.2	—	—	23.4
Correction	16,250	15,963	287	—	—	—	100.0	98.2	1.8	—	—	—
Protective inspection and regulation	3,670	768	2,902	—	—	—	100.0	20.9	79.1	—	—	—
Environment and housing:												
Natural resources	23,611	11,547	13	—	—	12,051	100.0	48.9	.1	—	—	51.0
Parks and recreation	35,492	5,334	26,715	—	—	3,443	100.0	15.0	75.3	—	—	9.7
Housing and community development	4,479	—	4,479	—	—	—	100.0	—	100.0	—	—	—
Sewerage	39,021	—	31,967	—	—	7,054	100.0	—	81.9	—	—	18.1
Solid waste management	22,370	3,670	15,324	—	—	3,376	100.0	16.4	68.5	—	—	15.1
Governmental administration:												
Financial administration	24,074	13,121	10,953	—	—	—	100.0	54.5	45.5	—	—	—
Judicial and legal	17,474	13,060	4,414	—	—	—	100.0	74.7	25.3	—	—	—
General public buildings	12,968	6,151	6,817	—	—	—	100.0	47.4	52.6	—	—	—
Other government administration	54,401	41,656	12,745	—	—	—	100.0	76.6	23.4	—	—	—
Interest on general debt	71,104	39,371	11,532	—	14,154	6,047	100.0	55.4	16.2	—	19.9	8.5
General expenditure, n.e.c.	75,697	15,271	28,874	—	—	31,552	100.0	20.2	38.1	—	—	41.7
Miscellaneous commercial activities	—	—	—	—	—	—	—	—	—	—	—	—
Other and unallocable	75,697	15,271	28,874	—	—	31,552	100.0	20.2	38.1	—	—	41.7
Utility and liquor store expenditure	101,224	—	82,281	—	—	18,943	100.0	—	81.3	—	—	18.7
Capital outlay	32,835	—	29,752	—	—	3,083	100.0	—	90.6	—	—	9.4
Construction only	30,052	—	27,226	—	—	2,826	100.0	—	90.6	—	—	9.4
Employee retirement expenditure ²	2,350	—	2,350	—	—	—	100.0	—	100.0	—	—	—
Debt outstanding	1,228,730	567,551	257,279	—	240,431	163,469	100.0	46.2	20.9	—	19.6	13.3
Long-term	1,224,142	567,551	256,525	—	240,431	159,635	100.0	46.4	21.0	—	19.6	13.0
Full faith and credit	352,944	10,905	65,876	—	214,317	61,846	100.0	3.1	18.7	—	60.7	17.5
Short-term	4,588	—	754	—	—	3,834	100.0	—	16.4	—	—	83.6
Long-term debt issued	104,910	21,835	17,885	—	51,434	13,756	100.0	20.8	17.0	—	49.0	13.1
Long-term debt retired	95,909	34,234	19,254	—	34,022	8,399	100.0	35.7	20.1	—	35.5	8.8
Cash and security holdings	1,533,043	725,772	454,613	—	213,133	139,525	100.0	47.3	29.7	—	13.9	9.1
Employee retirement funds	45,021	—	45,021	—	—	—	100.0	—	100.0	—	—	—
Other than insurance trust funds	1,488,022	725,772	409,592	—	213,133	139,525	100.0	48.8	27.5	—	14.3	9.4

¹Duplicative intergovernmental transactions are excluded, see text.

²Includes unemployment compensation amounts for the District of Columbia.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
UNITED STATES—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	24.7	15.7	14.2	15.8	9.7	9.0	7.9	3.1
Other transportation	100.0	49.0	21.0	12.8	10.9	3.1	1.6	1.0	.5
Public safety:									
Police protection	100.0	38.1	21.0	13.2	12.9	6.3	4.6	3.0	1.0
Fire protection	100.0	33.4	24.2	14.2	14.3	6.8	4.3	2.0	.7
Correction	100.0	38.6	20.4	13.7	13.4	5.7	4.4	3.1	.7
Protective inspection and regulation	100.0	41.1	22.7	13.7	13.1	5.1	2.6	1.4	.3
Environment and housing:									
Natural resources	100.0	26.3	17.0	17.3	14.3	6.4	8.5	6.4	3.7
Parks and recreation	100.0	37.0	23.9	14.5	12.5	5.2	3.5	2.4	.9
Housing and community development	100.0	46.0	20.4	11.4	11.3	4.4	3.6	2.1	.9
Sewerage	100.0	34.0	21.1	15.4	13.6	7.4	5.0	2.8	.9
Solid waste management	100.0	31.5	21.6	13.1	14.6	7.8	6.0	4.1	1.3
Governmental administration:									
Financial administration	100.0	26.6	19.3	13.9	15.7	8.2	7.6	6.1	2.7
Judicial and legal	100.0	40.2	19.7	13.5	12.7	5.9	4.3	2.8	.9
General public buildings	100.0	29.6	21.4	14.5	13.7	8.6	6.2	4.6	1.5
Other government administration	100.0	22.2	17.8	14.7	17.7	10.5	8.8	5.9	2.4
Interest on general debt	100.0	35.4	20.8	15.5	13.6	6.1	4.1	3.5	1.0
General expenditure, n.e.c.	100.0	32.3	22.8	13.6	14.1	7.3	5.2	3.4	1.4
Utility and liquor store expenditure	100.0	37.1	21.4	11.4	11.3	7.4	6.8	3.6	1.1
Capital outlay	100.0	44.2	21.5	10.9	9.8	6.1	4.0	2.8	.8
Debt outstanding	100.0	36.5	21.5	13.4	13.8	6.0	4.6	3.1	1.1
Long-term	100.0	36.6	21.4	13.4	13.8	6.0	4.6	3.1	1.1
Education	100.0	26.6	16.1	17.7	17.6	9.6	7.3	4.2	.9
Utilities	100.0	37.5	26.1	9.8	13.3	5.0	5.5	1.8	.9
Cash and security holdings	100.0	42.0	21.8	11.3	11.4	5.3	3.9	3.2	1.2
Per capita amounts (dollars)									
Revenue¹	3,194.21	4,235.72	3,478.35	2,914.33	2,651.29	2,539.72	2,463.11	2,422.32	2,980.15
General revenue ¹	2,814.64	3,612.84	3,009.52	2,651.74	2,416.54	2,304.77	2,186.23	2,201.37	2,740.33
Intergovernmental revenue	1,081.36	1,411.76	1,040.94	937.26	939.12	945.79	953.41	996.03	1,126.55
From Federal government	108.39	164.91	154.26	79.65	75.06	58.06	53.64	61.24	108.06
From state government	972.97	1,246.85	886.68	857.61	864.06	887.73	899.77	934.79	1,018.48
General revenue from own sources	1,733.28	2,201.08	1,968.58	1,714.48	1,477.42	1,358.98	1,232.81	1,205.34	1,613.79
Taxes	1,071.55	1,382.84	1,291.20	1,065.53	908.87	761.96	689.30	667.36	966.29
Property	785.67	889.87	978.42	838.50	705.43	584.38	536.74	532.17	840.44
Charges and miscellaneous general revenue	661.73	818.24	677.38	648.95	568.55	597.02	543.51	537.98	647.50
Current charges	446.03	534.17	446.56	438.04	378.95	439.28	395.28	371.29	437.48
Miscellaneous general revenue	215.70	284.07	230.82	210.91	189.60	157.73	148.23	166.69	210.02
Interest earnings	116.55	148.45	131.09	117.91	102.98	83.28	71.76	94.68	116.30
Utility and liquor store revenue	267.07	339.68	302.14	216.96	206.66	227.63	272.24	218.97	239.69
Expenditure¹	3,152.03	4,153.48	3,388.64	2,907.92	2,652.07	2,538.15	2,433.94	2,403.81	2,903.58
Direct expenditure by function	3,119.10	4,073.31	3,357.24	2,892.59	2,640.04	2,524.07	2,424.20	2,393.80	2,874.07
Direct general expenditure	2,726.38	3,409.01	2,889.33	2,612.79	2,402.10	2,279.55	2,151.74	2,180.29	2,639.30
Capital outlay	360.47	487.07	360.57	346.05	317.00	283.97	257.25	277.66	327.77
Construction only	264.36	386.23	280.46	249.73	221.88	183.22	158.44	170.60	194.98
Education services:									
Education	1,158.32	1,173.43	1,166.24	1,185.65	1,147.59	1,131.18	1,110.70	1,118.01	1,267.55
Libraries	22.58	29.00	27.24	22.88	20.32	14.63	14.34	14.66	14.00
Social services and income maintenance:									
Public welfare	122.50	228.77	128.96	95.52	81.53	67.83	56.70	47.38	53.62
Cash assistance and vendor payments	53.13	119.41	67.85	29.41	23.67	16.68	11.34	7.79	6.20
Hospitals	147.64	188.92	116.47	105.85	96.13	196.54	179.58	175.97	213.94
Health	74.33	96.51	83.42	62.49	71.79	66.45	51.30	43.04	47.03
Transportation:									
Highways	125.43	126.22	107.92	121.18	118.10	119.33	133.67	175.68	250.02
Other transportation	46.55	92.94	53.75	40.71	30.35	14.12	9.06	8.14	15.17
Public safety:									
Police protection	154.29	239.47	177.59	138.48	118.88	94.80	84.45	83.10	94.90
Fire protection	73.12	99.64	97.16	70.66	62.45	48.68	37.48	26.29	34.78
Correction	48.34	76.01	54.07	45.09	38.83	27.18	25.24	26.10	22.32
Protective inspection and regulation	10.30	17.25	12.84	9.63	8.09	5.11	3.17	2.53	2.05
Environment and housing:									
Natural resources	16.14	17.31	15.10	19.00	13.80	10.20	16.26	18.34	38.59
Parks and recreation	65.21	98.29	85.49	64.42	48.86	33.55	27.21	28.13	37.55
Housing and community development	78.38	146.78	87.70	60.60	52.90	33.80	33.61	28.80	47.44
Sewerage	92.57	128.23	107.39	96.72	74.96	67.09	54.55	45.20	51.63
Solid waste management	53.53	68.68	63.48	47.79	46.75	41.17	37.87	38.53	45.40
Governmental administration:									
Financial administration	40.68	44.04	43.07	38.35	38.09	32.53	36.71	44.22	71.55
Judicial and legal	49.28	80.78	53.22	45.32	37.39	28.44	24.91	24.48	30.14
General public buildings	21.95	26.44	25.81	21.65	18.02	18.44	16.04	17.71	21.42
Other government administration	36.43	32.99	35.64	36.44	38.49	37.36	38.10	38.04	56.85
Interest on general debt	136.06	196.19	155.46	143.37	110.34	81.34	66.60	85.21	87.52
General expenditure, n.e.c.	152.75	201.10	191.30	140.97	128.43	109.78	94.20	90.73	135.85
Utility and liquor store expenditure	333.85	504.33	392.23	258.15	225.79	240.66	270.25	212.66	234.68
Capital outlay	66.75	120.13	78.66	49.46	39.09	39.64	32.00	32.50	36.35
Debt outstanding	2,881.76	4,288.93	3,403.09	2,637.45	2,369.97	1,700.50	1,559.26	1,570.60	2,067.11
Long-term	2,827.44	4,217.58	3,326.13	2,580.13	2,328.87	1,658.15	1,538.35	1,553.93	2,049.45
Education	491.10	533.20	434.01	590.09	516.70	461.98	422.80	366.22	298.01
Utilities	609.30	932.34	873.59	405.99	484.83	297.84	401.45	194.54	354.51
Cash and security holdings	2,815.62	4,816.93	3,372.38	2,160.25	1,912.19	1,468.14	1,290.90	1,581.03	2,219.16

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ALABAMA									
Amount (thousand dollars)									
Number of areas	67	—	1	2	7	14	16	26	1
Population, 1996	4,273,084	—	661,927	666,261	950,983	949,941	582,585	451,440	9,947
Revenue¹	10,603,550	—	1,910,754	1,572,992	2,496,669	2,574,011	1,149,621	877,982	21,521
General revenue ¹	8,918,376	—	1,671,453	1,260,105	2,100,791	2,076,633	967,325	821,055	21,014
Intergovernmental revenue	3,717,083	—	584,322	512,690	761,747	800,072	554,127	490,954	13,171
From Federal government	327,286	—	98,352	60,011	58,064	56,248	30,164	23,852	595
From state government	3,389,797	—	485,970	452,679	703,683	743,824	523,963	467,102	12,576
General revenue from own sources	5,201,293	—	1,087,131	747,415	1,339,044	1,276,561	413,198	330,101	7,843
Taxes	2,474,001	—	730,463	461,898	533,107	410,513	208,137	127,407	2,476
Property	904,159	—	277,142	153,940	184,821	149,476	77,139	60,481	1,160
Charges and miscellaneous general revenue	2,727,292	—	356,668	285,517	805,937	866,048	205,061	202,694	5,367
Current charges	2,053,681	—	226,979	163,622	658,343	713,694	140,389	146,426	4,228
Miscellaneous general revenue	673,611	—	129,689	121,895	147,594	152,354	64,672	56,268	1,139
Interest earnings	351,719	—	78,481	82,713	54,930	72,302	33,639	28,879	775
Utility and liquor store revenue	1,542,049	—	131,985	312,887	364,747	492,700	182,296	56,927	507
Expenditure¹	10,527,785	—	1,804,927	1,642,039	2,476,194	2,535,582	1,157,178	891,823	20,042
Direct expenditure by function	10,521,219	—	1,804,927	1,637,106	2,476,102	2,535,168	1,156,121	891,753	20,042
Direct general expenditure	8,852,982	—	1,626,865	1,293,097	2,047,870	2,049,837	981,433	834,206	19,674
Capital outlay	1,099,509	—	138,031	217,360	287,600	252,261	111,360	92,007	890
Construction only	689,161	—	96,001	163,112	179,667	134,989	68,844	46,906	242
Education services:									
Education	3,923,428	—	601,993	559,000	836,626	897,872	566,232	450,171	11,534
Libraries	43,709	—	18,463	7,329	8,801	4,934	2,474	1,708	—
Social services and income maintenance:									
Public welfare	38,217	—	20,287	3,041	2,617	3,890	2,687	5,617	78
Cash assistance and vendor payments	7,878	—	6,428	1,346	20	—	51	33	—
Hospitals	1,093,273	—	57,900	120	404,331	507,987	40,067	79,357	3,511
Health	235,472	—	87,640	43,565	32,165	22,210	19,967	29,896	29
Transportation:									
Highways	496,829	—	71,167	71,634	112,963	100,977	72,064	67,106	918
Other transportation	116,110	—	33,196	69,072	7,859	2,822	2,309	852	—
Public safety:									
Police protection	461,434	—	110,844	74,216	109,323	83,201	50,251	33,121	478
Fire protection	218,013	—	65,072	41,794	49,737	38,509	17,535	5,342	24
Correction	94,688	—	17,424	23,637	23,966	15,552	7,623	6,415	71
Protective inspection and regulation	27,475	—	11,892	3,940	4,961	4,865	1,533	284	—
Environment and housing:									
Natural resources	5,341	—	339	694	845	1,555	630	1,140	138
Parks and recreation	231,909	—	85,467	43,282	47,870	34,654	16,143	4,473	20
Housing and community development	306,146	—	85,791	53,474	60,887	46,624	30,200	28,881	689
Sewerage	223,309	—	39,726	73,090	55,594	34,832	14,256	5,674	137
Solid waste management	181,761	—	31,249	25,486	48,470	38,689	21,005	16,732	130
Governmental administration:									
Financial administration	186,210	—	33,314	28,407	43,385	33,625	25,239	21,966	274
Judicial and legal	79,029	—	22,445	15,454	17,080	13,450	5,649	4,825	126
General public buildings	60,751	—	10,002	18,776	11,364	10,040	6,830	3,581	158
Other government administration	103,115	—	26,450	16,764	23,711	18,683	10,652	6,653	202
Interest on general debt	425,110	—	136,205	91,272	58,750	74,278	33,554	30,571	480
General expenditure, n.e.c.	301,653	—	59,999	29,050	86,565	60,588	34,533	30,241	677
Utility and liquor store expenditure	1,606,209	—	139,599	344,009	409,134	480,864	174,688	57,547	368
Capital outlay	254,178	—	29,260	43,442	93,658	63,227	16,804	7,787	—
Debt outstanding	8,398,136	—	2,296,993	1,758,012	1,562,680	1,568,907	731,254	474,616	5,674
Long-term	8,384,654	—	2,291,937	1,757,979	1,561,327	1,566,293	728,834	472,610	5,674
Education	1,145,966	—	220,657	208,928	269,669	260,476	95,573	90,663	—
Utilities	1,450,763	—	213,088	267,675	486,122	275,349	149,594	58,935	—
Cash and security holdings	7,315,621	—	2,184,943	1,320,901	1,301,669	1,395,510	598,753	503,407	10,438
Percent distribution									
Number of areas	100.0	—	1.5	3.0	10.4	20.9	23.9	38.8	1.5
Population, 1996	100.0	—	15.5	15.6	22.3	22.2	13.6	10.6	.2
Revenue¹	100.0	—	18.0	14.8	23.5	24.3	10.8	8.3	.2
General revenue ¹	100.0	—	18.7	14.1	23.6	23.3	10.8	9.2	.2
Intergovernmental revenue	100.0	—	15.7	13.8	20.5	21.5	14.9	13.2	.4
From Federal government	100.0	—	30.1	18.3	17.7	17.2	9.2	7.3	.2
From state government	100.0	—	14.3	13.4	20.8	21.9	15.5	13.8	.4
General revenue from own sources	100.0	—	20.9	14.4	25.7	24.5	7.9	6.3	.2
Taxes	100.0	—	29.5	18.7	21.5	16.6	8.4	5.1	.1
Property	100.0	—	30.7	17.0	20.4	16.5	8.5	6.7	.1
Charges and miscellaneous general revenue	100.0	—	13.1	10.5	29.6	31.8	7.5	7.4	.2
Current charges	100.0	—	11.1	8.0	32.1	34.8	6.8	7.1	.2
Miscellaneous general revenue	100.0	—	19.3	18.1	21.9	22.6	9.6	8.4	.2
Interest earnings	100.0	—	22.3	23.5	15.6	20.6	9.6	8.2	.2
Utility and liquor store revenue	100.0	—	8.6	20.3	23.7	32.0	11.8	3.7	.0
Expenditure¹	100.0	—	17.1	15.6	23.5	24.1	11.0	8.5	.2
Direct expenditure by function	100.0	—	17.2	15.6	23.5	24.1	11.0	8.5	.2
Direct general expenditure	100.0	—	18.4	14.6	23.1	23.2	11.1	9.4	.2
Capital outlay	100.0	—	12.6	19.8	26.2	22.9	10.1	8.4	.1
Construction only	100.0	—	13.9	23.7	26.0	19.6	10.0	6.8	—
Education services:									
Education	100.0	—	15.3	14.2	21.3	22.9	14.4	11.5	.3
Libraries	100.0	—	42.2	16.8	20.1	11.3	5.7	3.9	—
Social services and income maintenance:									
Public welfare	100.0	—	53.1	8.0	6.8	10.2	7.0	14.7	.2
Cash assistance and vendor payments	100.0	—	81.6	17.1	.3	—	.6	.4	—
Hospitals	100.0	—	5.3	.0	37.0	46.5	3.7	7.3	.3
Health	100.0	—	37.2	18.5	13.7	9.4	8.5	12.7	.0

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ALABAMA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	14.3	14.4	22.7	20.3	14.5	13.5	.2
Other transportation	100.0	—	28.6	59.5	6.8	2.4	2.0	.7	—
Public safety:									
Police protection	100.0	—	24.0	16.1	23.7	18.0	10.9	7.2	.1
Fire protection	100.0	—	29.8	19.2	22.8	17.7	8.0	2.5	.0
Correction	100.0	—	18.4	25.0	25.3	16.4	8.1	6.8	.1
Protective inspection and regulation	100.0	—	43.3	14.3	18.1	17.7	5.6	1.0	—
Environment and housing:									
Natural resources	100.0	—	6.3	13.0	15.8	29.1	11.8	21.3	2.6
Parks and recreation	100.0	—	36.9	18.7	20.6	14.9	7.0	1.9	.0
Housing and community development	100.0	—	28.0	17.5	19.9	15.2	9.9	9.3	.2
Sewerage	100.0	—	17.8	32.7	24.9	15.6	6.4	2.5	.1
Solid waste management	100.0	—	17.2	14.0	26.7	21.3	11.6	9.2	.1
Governmental administration:									
Financial administration	100.0	—	17.9	15.3	23.3	18.1	13.6	11.8	.1
Judicial and legal	100.0	—	28.4	19.6	21.6	17.0	7.1	6.1	.2
General public buildings	100.0	—	16.5	30.9	18.7	16.5	11.2	5.9	.3
Other government administration	100.0	—	25.7	16.3	23.0	18.1	10.3	6.5	.2
Interest on general debt	100.0	—	32.0	21.5	13.8	17.5	7.9	7.2	.1
General expenditure, n.e.c.	100.0	—	19.9	9.6	28.7	20.1	11.4	10.0	.2
Utility and liquor store expenditure	100.0	—	8.7	21.4	25.5	29.9	10.9	3.6	.0
Capital outlay	100.0	—	8.7	21.4	25.5	29.9	10.9	3.6	—
Debt outstanding	100.0	—	27.4	20.9	18.6	18.7	8.7	5.7	.1
Long-term	100.0	—	27.3	21.0	18.6	18.7	8.7	5.6	.1
Education	100.0	—	19.3	18.2	23.5	22.7	8.3	7.9	—
Utilities	100.0	—	14.7	18.5	33.5	19.0	10.3	4.1	—
Cash and security holdings	100.0	—	29.9	18.1	17.8	19.1	8.2	6.9	.1
Per capita amounts (dollars)									
Revenue ¹	2,481.47	—	2,886.65	2,360.92	2,625.36	2,709.65	1,973.31	1,944.85	2,163.57
General revenue ¹	2,087.11	—	2,525.13	1,891.31	2,209.07	2,186.07	1,660.40	1,818.75	2,112.60
Intergovernmental revenue	869.88	—	882.76	769.50	801.01	842.23	951.15	1,087.53	1,324.12
From Federal government	76.59	—	148.58	90.07	61.06	59.21	51.78	52.84	59.82
From state government	793.29	—	734.17	679.43	739.95	783.02	899.38	1,034.69	1,264.30
General revenue from own sources	1,217.22	—	1,642.37	1,121.81	1,408.06	1,343.83	709.25	731.22	788.48
Taxes	578.97	—	1,103.54	693.27	560.59	432.15	357.26	282.22	248.92
Property	211.59	—	418.69	231.05	194.35	157.35	132.41	133.97	116.62
Charges and miscellaneous general revenue	638.25	—	538.83	428.54	847.48	911.69	351.98	448.99	539.56
Current charges	480.61	—	342.91	245.58	692.28	751.30	240.98	324.35	425.05
Miscellaneous general revenue	157.64	—	195.93	182.95	155.20	160.38	111.01	124.64	114.51
Interest earnings	82.31	—	118.56	124.15	57.76	76.11	57.74	63.97	77.91
Utility and liquor store revenue	360.87	—	199.40	469.62	383.55	518.66	312.91	126.10	50.97
Expenditure ¹	2,463.74	—	2,726.78	2,464.56	2,603.83	2,669.20	1,986.28	1,975.51	2,014.88
Direct expenditure by function	2,462.21	—	2,726.78	2,457.15	2,603.73	2,668.76	1,984.47	1,975.35	2,014.88
Direct general expenditure	2,071.80	—	2,457.77	1,940.83	2,153.42	2,157.86	1,684.62	1,847.88	1,977.88
Capital outlay	257.31	—	208.53	326.24	302.42	265.55	191.15	203.81	89.47
Construction only	161.28	—	145.03	244.82	188.30	142.10	118.17	103.90	24.33
Education services:									
Education	918.17	—	909.46	839.01	879.75	945.19	971.93	997.19	1,159.55
Libraries	10.23	—	27.89	11.00	9.25	5.19	4.25	3.78	—
Social services and income maintenance:									
Public welfare	8.94	—	30.65	4.56	2.75	4.09	4.61	12.44	7.84
Cash assistance and vendor payments	1.84	—	9.71	2.02	.02	—	.09	.07	—
Hospitals	255.85	—	87.47	.18	425.17	534.76	68.77	175.79	352.97
Health	55.11	—	132.40	65.39	33.82	23.38	34.27	66.22	2.92
Transportation:									
Highways	116.27	—	107.51	107.52	118.79	106.30	123.70	148.65	92.29
Other transportation	27.17	—	50.15	103.67	8.26	2.97	3.96	1.89	—
Public safety:									
Police protection	107.99	—	167.46	111.39	114.96	87.59	86.26	73.37	48.05
Fire protection	51.02	—	98.31	62.73	52.30	40.54	30.10	11.83	2.41
Correction	22.16	—	26.32	35.48	25.20	16.37	13.08	14.21	7.14
Protective inspection and regulation	6.43	—	17.97	5.91	5.22	5.12	2.63	.63	—
Environment and housing:									
Natural resources	1.25	—	.51	1.04	.89	1.64	1.08	2.53	13.87
Parks and recreation	54.27	—	129.12	64.96	50.34	36.48	27.71	9.91	2.01
Housing and community development	71.65	—	129.61	80.26	64.03	49.08	51.84	63.09	69.27
Sewerage	52.26	—	60.02	109.70	58.46	36.67	24.47	12.57	13.77
Solid waste management	42.54	—	47.21	38.25	50.97	40.73	36.05	37.06	13.07
Governmental administration:									
Financial administration	43.58	—	50.33	42.64	45.62	35.40	43.32	48.66	27.55
Judicial and legal	18.49	—	33.91	23.20	17.96	14.16	9.70	10.69	12.67
General public buildings	14.22	—	15.11	28.18	11.95	10.57	11.72	7.93	15.88
Other government administration	24.13	—	39.96	25.16	24.93	19.67	18.28	14.74	20.31
Interest on general debt	99.49	—	205.77	136.99	61.78	78.19	57.60	67.72	48.26
General expenditure, n.e.c.	70.59	—	90.64	43.60	91.03	63.78	59.28	66.99	68.06
Utility and liquor store expenditure	375.89	—	210.90	516.33	430.22	506.20	299.85	127.47	37.00
Capital outlay	59.48	—	44.20	65.20	98.49	66.56	28.84	17.25	—
Debt outstanding	1,965.36	—	3,470.16	2,638.62	1,643.23	1,651.58	1,255.19	1,051.34	570.42
Long-term	1,962.20	—	3,462.52	2,638.57	1,641.80	1,648.83	1,251.03	1,046.89	570.42
Education	268.18	—	333.36	313.58	283.57	274.20	164.05	200.83	—
Utilities	339.51	—	321.92	401.76	511.18	289.86	256.78	130.55	—
Cash and security holdings	1,712.02	—	3,300.88	1,982.56	1,368.76	1,469.05	1,027.75	1,115.11	1,049.36

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ALASKA									
Amount (thousand dollars)									
Number of areas	27	—	—	1	—	2	2	4	18
Population, 1996	607,007	—	—	250,505	—	136,561	76,887	55,645	87,409
Revenue¹	2,712,835	—	—	891,800	—	431,170	358,016	316,666	715,183
General revenue ¹	2,464,605	—	—	747,046	—	408,638	341,955	298,062	668,904
Intergovernmental revenue	1,014,477	—	—	306,712	—	232,544	143,511	106,224	225,486
From Federal government	172,595	—	—	19,592	—	26,405	15,212	43,787	67,599
From state government	841,882	—	—	287,120	—	206,139	128,299	62,437	157,887
General revenue from own sources	1,450,128	—	—	440,334	—	176,094	198,444	191,838	443,418
Taxes	792,487	—	—	234,712	—	99,786	112,982	58,340	286,667
Property	634,713	—	—	209,716	—	86,565	61,183	34,309	242,940
Charges and miscellaneous general revenue	657,641	—	—	205,622	—	76,308	85,462	133,498	156,751
Current charges	444,394	—	—	181,592	—	59,377	69,257	44,498	89,670
Miscellaneous general revenue	213,247	—	—	24,030	—	16,931	16,205	89,000	67,081
Interest earnings	169,160	—	—	15,555	—	12,938	10,500	77,257	52,910
Utility and liquor store revenue	208,666	—	—	105,190	—	22,532	16,061	18,604	46,279
Expenditure¹	2,711,483	—	—	902,352	—	433,636	348,132	295,783	731,580
Direct expenditure by function	2,711,113	—	—	902,352	—	433,636	347,764	295,783	731,578
Direct general expenditure	2,453,129	—	—	796,112	—	404,197	325,750	269,705	657,365
Capital outlay	460,541	—	—	108,021	—	73,611	65,324	39,300	174,285
Construction only	424,868	—	—	99,147	—	67,626	59,074	36,371	162,650
Education services:									
Education	1,007,744	—	—	377,193	—	240,851	143,518	58,034	188,148
Libraries	25,088	—	—	6,590	—	4,409	2,583	2,454	9,052
Social services and income maintenance:									
Public welfare	18,201	—	—	8,646	—	—	2,203	572	6,780
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	58,060	—	—	—	—	—	34,009	6,739	17,312
Health	63,044	—	—	30,641	—	7,458	5,844	6,560	12,541
Transportation:									
Highways	123,922	—	—	61,231	—	15,092	13,214	8,529	25,856
Other transportation	40,463	—	—	3,943	—	137	10,770	10,748	14,865
Public safety:									
Police protection	101,338	—	—	40,157	—	8,776	12,137	8,825	31,443
Fire protection	54,462	—	—	25,584	—	9,177	7,657	4,530	7,514
Correction	369	—	—	—	—	—	175	—	194
Protective inspection and regulation	4,659	—	—	2,596	—	797	624	336	306
Environment and housing:									
Natural resources	3,647	—	—	372	—	—	—	155	3,120
Parks and recreation	40,960	—	—	14,399	—	6,816	8,085	4,968	6,692
Housing and community development	95,926	—	—	8,108	—	2,601	15,727	19,019	50,471
Sewerage	89,496	—	—	14,510	—	6,626	6,367	6,023	55,970
Solid waste management	43,774	—	—	12,705	—	6,532	4,114	5,576	14,847
Governmental administration:									
Financial administration	69,975	—	—	13,482	—	10,164	6,380	5,314	34,635
Judicial and legal	10,320	—	—	3,767	—	1,359	1,381	1,386	2,427
General public buildings	15,707	—	—	10,096	—	1,893	793	700	2,225
Other government administration	65,540	—	—	8,863	—	5,934	8,913	6,204	35,626
Interest on general debt	220,604	—	—	68,646	—	11,781	8,275	77,924	53,978
General expenditure, n.e.c.	299,830	—	—	84,583	—	63,794	32,981	35,109	83,363
Utility and liquor store expenditure	246,391	—	—	94,647	—	29,439	22,014	26,078	74,213
Capital outlay	47,243	—	—	5,451	—	—	8,407	8,189	25,196
Debt outstanding	3,761,411	—	—	1,314,848	—	176,355	143,196	1,040,006	1,087,006
Long-term	3,726,061	—	—	1,279,848	—	176,355	142,996	1,040,006	1,086,856
Education	480,920	—	—	263,847	—	90,739	50,741	22,973	52,620
Utilities	533,036	—	—	425,240	—	736	21,217	16,929	68,914
Cash and security holdings	3,100,856	—	—	754,816	—	171,153	186,404	1,035,388	953,095
Percent distribution									
Number of areas	100.0	—	—	3.7	—	7.4	7.4	14.8	66.7
Population, 1996	100.0	—	—	41.3	—	22.5	12.7	9.2	14.4
Revenue¹	100.0	—	—	32.9	—	15.9	13.2	11.7	26.4
General revenue ¹	100.0	—	—	30.3	—	16.6	13.9	12.1	27.1
Intergovernmental revenue	100.0	—	—	30.2	—	22.9	14.1	10.5	22.2
From Federal government	100.0	—	—	11.4	—	15.3	8.8	25.4	39.2
From state government	100.0	—	—	34.1	—	24.5	15.2	7.4	18.8
General revenue from own sources	100.0	—	—	30.4	—	12.1	13.7	13.2	30.6
Taxes	100.0	—	—	29.6	—	12.6	14.3	7.4	36.2
Property	100.0	—	—	33.0	—	13.6	9.6	5.4	38.3
Charges and miscellaneous general revenue	100.0	—	—	31.3	—	11.6	13.0	20.3	23.8
Current charges	100.0	—	—	40.9	—	13.4	15.6	10.0	20.2
Miscellaneous general revenue	100.0	—	—	11.3	—	7.9	7.6	41.7	31.5
Interest earnings	100.0	—	—	9.2	—	7.6	6.2	45.7	31.3
Utility and liquor store revenue	100.0	—	—	50.4	—	10.8	7.7	8.9	22.2
Expenditure¹	100.0	—	—	33.3	—	16.0	12.8	10.9	27.0
Direct expenditure by function	100.0	—	—	33.3	—	16.0	12.8	10.9	27.0
Direct general expenditure	100.0	—	—	32.5	—	16.5	13.3	11.0	26.8
Capital outlay	100.0	—	—	23.5	—	16.0	14.2	8.5	37.8
Construction only	100.0	—	—	23.3	—	15.9	13.9	8.6	38.3
Education services:									
Education	100.0	—	—	37.4	—	23.9	14.2	5.8	18.7
Libraries	100.0	—	—	26.3	—	17.6	10.3	9.8	36.1
Social services and income maintenance:									
Public welfare	100.0	—	—	47.5	—	—	12.1	3.1	37.3
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	100.0	—	—	—	—	—	58.6	11.6	29.8
Health	100.0	—	—	48.6	—	11.8	9.3	10.4	19.9

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ALASKA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	49.4	—	12.2	10.7	6.9	20.9
Other transportation	100.0	—	—	9.7	—	.3	26.6	26.6	36.7
Public safety:									
Police protection	100.0	—	—	39.6	—	8.7	12.0	8.7	31.0
Fire protection	100.0	—	—	47.0	—	16.9	14.1	8.3	13.8
Correction	100.0	—	—	—	—	—	47.4	—	52.6
Protective inspection and regulation	100.0	—	—	55.7	—	17.1	13.4	7.2	6.6
Environment and housing:									
Natural resources	100.0	—	—	10.2	—	—	—	4.3	85.5
Parks and recreation	100.0	—	—	35.2	—	16.6	19.7	12.1	16.3
Housing and community development	100.0	—	—	8.5	—	2.7	16.4	19.8	52.6
Sewerage	100.0	—	—	16.2	—	7.4	7.1	6.7	62.5
Solid waste management	100.0	—	—	29.0	—	14.9	9.4	12.7	33.9
Governmental administration:									
Financial administration	100.0	—	—	19.3	—	14.5	9.1	7.6	49.5
Judicial and legal	100.0	—	—	36.5	—	13.2	13.4	13.4	23.5
General public buildings	100.0	—	—	64.3	—	12.1	5.0	4.5	14.2
Other government administration	100.0	—	—	13.5	—	9.1	13.6	9.5	54.4
Interest on general debt	100.0	—	—	31.1	—	5.3	3.8	35.3	24.5
General expenditure, n.e.c.	100.0	—	—	28.2	—	21.3	11.0	11.7	27.8
Utility and liquor store expenditure	100.0	—	—	38.4	—	11.9	8.9	10.6	30.1
Capital outlay	100.0	—	—	11.5	—	—	17.8	17.3	53.3
Debt outstanding	100.0	—	—	35.0	—	4.7	3.8	27.6	28.9
Long-term	100.0	—	—	34.3	—	4.7	3.8	27.9	29.2
Education	100.0	—	—	54.9	—	18.9	10.6	4.8	10.9
Utilities	100.0	—	—	79.8	—	.1	4.0	3.2	12.9
Cash and security holdings	100.0	—	—	24.3	—	5.5	6.0	33.4	30.7
Per capita amounts (dollars)									
Revenue ¹	4,469.20	—	—	3,560.01	—	3,157.34	4,656.39	5,690.83	8,182.03
General revenue ¹	4,060.26	—	—	2,982.16	—	2,992.35	4,447.50	5,356.49	7,652.58
Intergovernmental revenue	1,671.28	—	—	1,224.37	—	1,702.86	1,866.52	1,908.96	2,579.67
From Federal government	284.34	—	—	78.21	—	193.36	197.85	786.90	773.36
From state government	1,386.94	—	—	1,146.16	—	1,509.50	1,668.67	1,122.06	1,806.30
General revenue from own sources	2,388.98	—	—	1,757.79	—	1,289.49	2,580.98	3,447.53	5,072.91
Taxes	1,305.56	—	—	936.96	—	730.71	1,469.46	1,048.43	3,279.61
Property	1,045.64	—	—	837.17	—	633.89	795.75	616.57	2,779.35
Charges and miscellaneous general revenue	1,083.42	—	—	820.83	—	558.78	1,111.53	2,399.10	1,793.31
Current charges	732.11	—	—	724.90	—	434.80	900.76	799.68	1,025.87
Miscellaneous general revenue	351.31	—	—	95.93	—	123.98	210.76	1,599.42	767.44
Interest earnings	278.68	—	—	62.09	—	94.74	136.56	1,388.39	605.32
Utility and liquor store revenue	343.76	—	—	419.91	—	165.00	208.89	334.33	529.45
Expenditure ¹	4,466.97	—	—	3,602.13	—	3,175.40	4,527.84	5,315.54	8,369.62
Direct expenditure by function	4,466.36	—	—	3,602.13	—	3,175.40	4,523.05	5,315.54	8,369.60
Direct general expenditure	4,041.35	—	—	3,178.03	—	2,959.83	4,236.74	4,846.89	7,520.56
Capital outlay	758.71	—	—	431.21	—	539.03	849.61	706.26	1,993.90
Construction only	699.94	—	—	495.79	—	495.21	768.32	653.63	1,860.79
Education services:									
Education	1,660.19	—	—	1,505.73	—	1,763.69	1,866.61	1,042.93	2,152.50
Libraries	41.33	—	—	26.31	—	32.29	33.59	44.10	103.56
Social services and income maintenance:									
Public welfare	29.98	—	—	34.51	—	—	28.65	10.28	77.57
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	95.65	—	—	—	—	—	442.32	121.11	198.06
Health	103.86	—	—	122.32	—	54.61	76.01	117.89	143.47
Transportation:									
Highways	204.15	—	—	244.43	—	110.51	171.86	153.28	295.80
Other transportation	66.66	—	—	15.74	—	1.00	140.08	193.15	170.06
Public safety:									
Police protection	166.95	—	—	160.30	—	64.26	157.86	158.59	359.72
Fire protection	89.72	—	—	102.13	—	67.20	99.59	81.41	85.96
Correction .....	.61	—	—	—	—	—	2.28	—	2.22
Protective inspection and regulation	7.68	—	—	10.36	—	5.84	8.12	6.04	3.50
Environment and housing:									
Natural resources	6.01	—	—	1.49	—	—	—	2.79	35.69
Parks and recreation	67.48	—	—	57.48	—	49.91	105.15	89.28	76.56
Housing and community development	158.03	—	—	32.37	—	19.05	204.55	341.79	577.41
Sewerage	147.44	—	—	57.92	—	48.52	82.81	108.24	640.32
Solid waste management	72.11	—	—	50.72	—	47.83	53.51	100.21	169.86
Governmental administration:									
Financial administration	115.28	—	—	53.82	—	74.43	82.98	95.50	396.24
Judicial and legal	17.00	—	—	15.04	—	9.95	17.96	24.91	27.77
General public buildings	25.88	—	—	40.30	—	13.86	10.31	12.58	25.46
Other government administration	107.97	—	—	35.38	—	43.45	115.92	111.49	407.58
Interest on general debt	363.43	—	—	274.03	—	86.27	107.63	1,400.38	617.53
General expenditure, n.e.c.	493.95	—	—	337.65	—	467.15	428.95	630.95	953.71
Utility and liquor store expenditure	405.91	—	—	377.82	—	215.57	286.32	468.65	849.03
Capital outlay	77.83	—	—	21.76	—	—	109.34	147.17	288.25
Debt outstanding	6,196.65	—	—	5,248.79	—	1,291.40	1,862.42	18,690.02	12,435.86
Long-term	6,138.42	—	—	5,109.07	—	1,291.40	1,859.82	18,690.02	12,434.14
Education	792.28	—	—	1,053.26	—	664.46	659.94	412.85	602.00
Utilities	878.14	—	—	1,697.53	—	5.39	275.95	304.23	788.41
Cash and security holdings	5,108.44	—	—	3,013.18	—	1,253.31	2,424.39	18,607.03	10,903.85

See footnotes at end of table.

Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ARIZONA									
Amount (thousand dollars)									
Number of areas	15	1	1	—	6	2	3	1	1
Population, 1996	4,428,068	2,611,327	767,873	—	748,798	161,173	115,070	14,497	9,330
Revenue¹	13,645,670	8,903,177	2,015,873	—	1,934,554	415,443	296,189	50,033	30,487
General revenue ¹	11,241,335	6,771,339	1,850,739	—	1,850,377	411,692	280,192	47,474	29,522
Intergovernmental revenue	4,991,308	2,846,258	837,868	—	844,743	266,806	159,181	24,070	12,382
From Federal government	479,290	223,143	96,491	—	70,457	64,971	18,327	5,137	764
From state government	4,512,018	2,623,115	741,377	—	774,286	201,835	140,854	18,933	11,618
General revenue from own sources	6,250,027	3,925,081	1,012,871	—	1,005,634	144,886	121,011	23,404	17,140
Taxes	3,824,965	2,329,409	671,276	—	639,496	87,835	78,139	10,586	8,224
Property	2,727,267	1,585,484	510,206	—	483,682	70,738	60,898	8,910	7,349
Charges and miscellaneous general revenue	2,425,062	1,595,672	341,595	—	366,138	57,051	42,872	12,818	8,916
Current charges	1,394,758	938,753	202,009	—	210,968	18,169	20,421	2,955	1,483
Miscellaneous general revenue	1,030,304	656,919	139,586	—	155,170	38,882	22,451	9,863	7,433
Interest earnings	517,431	347,380	46,711	—	74,718	28,303	13,103	761	6,455
Utility and liquor store revenue	2,201,880	1,988,828	105,603	—	84,177	3,751	15,997	2,559	965
Expenditure¹	13,562,122	8,741,548	2,184,382	—	1,864,333	397,631	295,836	47,371	31,021
Direct expenditure by function	13,266,138	8,523,119	2,137,147	—	1,843,228	396,981	288,021	46,621	31,021
Direct general expenditure	11,031,156	6,553,559	1,972,026	—	1,766,555	391,580	272,872	44,098	30,466
Capital outlay	2,027,711	1,278,457	419,464	—	227,938	59,182	34,697	5,682	2,291
Construction only	1,400,870	851,102	343,448	—	149,550	34,936	18,150	2,165	1,519
Education services:									
Education	4,486,784	2,491,055	746,415	—	802,196	264,844	152,785	17,964	11,525
Libraries	102,404	67,211	15,161	—	16,517	1,688	1,604	217	6
Social services and income maintenance:									
Public welfare	473,002	321,093	93,865	—	49,951	3,181	3,904	198	810
Cash assistance and vendor payments	362,616	288,666	72,285	—	1,616	—	49	—	—
Hospitals	262,080	182,875	71,554	—	2,045	4,504	1,102	—	—
Health	113,738	47,986	27,872	—	30,314	2,598	3,206	838	924
Transportation:									
Highways	525,762	283,508	79,487	—	120,069	18,036	19,051	4,008	1,603
Other transportation	186,042	146,201	26,743	—	9,485	2,112	1,341	28	132
Public safety:									
Police protection	746,077	487,880	111,561	—	115,508	11,661	13,721	3,855	1,891
Fire protection	338,914	204,116	58,501	—	62,322	4,110	7,570	1,870	425
Correction	197,105	92,391	52,624	—	38,312	4,441	3,609	4,851	877
Protective inspection and regulation	44,202	27,498	8,637	—	6,620	293	1,015	72	67
Environment and housing:									
Natural resources	175,836	119,606	8,432	—	45,193	1,430	144	952	79
Parks and recreation	547,358	384,703	105,595	—	44,957	3,883	5,771	2,036	413
Housing and community development	220,507	145,413	51,553	—	22,045	122	949	—	425
Sewerage	465,219	213,653	192,212	—	47,755	5,278	5,802	424	95
Solid waste management	206,961	139,988	30,514	—	28,452	3,225	3,963	325	494
Governmental administration:									
Financial administration	177,920	101,841	33,113	—	29,658	4,620	7,296	696	696
Judicial and legal	349,215	199,052	72,825	—	58,464	7,198	8,679	2,128	869
General public buildings	85,063	43,145	17,433	—	17,701	2,170	3,895	374	345
Other government administration	193,670	100,664	28,173	—	48,561	4,891	8,734	1,897	750
Interest on general debt	675,982	439,782	96,813	—	93,216	27,819	10,600	1,083	6,669
General expenditure, n.e.c.	457,315	313,898	42,943	—	77,214	13,476	8,131	282	1,371
Utility and liquor store expenditure	2,165,365	1,912,661	152,403	—	76,673	5,401	15,149	2,523	555
Capital outlay	497,841	425,862	53,963	—	12,121	2,661	3,102	63	69
Debt outstanding	18,510,302	13,875,797	2,077,046	—	1,762,337	556,625	132,899	23,678	81,920
Long-term	18,502,186	13,874,619	2,076,923	—	1,755,975	556,570	132,532	23,647	81,920
Education	4,042,694	2,535,676	779,164	—	566,052	96,292	46,041	11,317	8,152
Utilities	6,324,138	5,910,060	252,360	—	155,995	1,242	3,419	690	372
Cash and security holdings	11,096,030	7,697,207	1,186,720	—	1,320,814	569,424	222,473	20,787	78,605
Percent distribution									
Number of areas	100.0	6.7	6.7	—	40.0	13.3	20.0	6.7	6.7
Population, 1996	100.0	59.0	17.3	—	16.9	3.6	2.6	.3	.2
Revenue¹	100.0	65.2	14.8	—	14.2	3.0	2.2	.4	.2
General revenue ¹	100.0	60.2	16.5	—	16.5	3.7	2.5	.4	.3
Intergovernmental revenue	100.0	57.0	16.8	—	16.9	5.3	3.2	.5	.2
From Federal government	100.0	46.6	20.1	—	14.7	13.6	3.8	1.1	.2
From state government	100.0	58.1	16.4	—	17.2	4.5	3.1	.4	.3
General revenue from own sources	100.0	62.8	16.2	—	16.1	2.3	1.9	.4	.3
Taxes	100.0	60.9	17.5	—	16.7	2.3	2.0	.3	.2
Property	100.0	58.1	18.7	—	17.7	2.6	2.2	.3	.3
Charges and miscellaneous general revenue	100.0	65.8	14.1	—	15.1	2.4	1.8	.5	.4
Current charges	100.0	67.3	14.5	—	15.1	1.3	1.5	.2	.1
Miscellaneous general revenue	100.0	63.8	13.5	—	15.1	3.8	2.2	1.0	.7
Interest earnings	100.0	67.1	9.0	—	14.4	5.5	2.5	.1	1.2
Utility and liquor store revenue	100.0	90.3	4.8	—	3.8	.2	.7	.1	.0
Expenditure¹	100.0	64.5	16.1	—	13.7	2.9	2.2	.3	.2
Direct expenditure by function	100.0	64.2	16.1	—	13.9	3.0	2.2	.4	.2
Direct general expenditure	100.0	59.4	17.9	—	16.0	3.5	2.5	.4	.3
Capital outlay	100.0	63.0	20.7	—	11.2	2.9	1.7	.3	.1
Construction only	100.0	60.8	24.5	—	10.7	2.5	1.3	.2	.1
Education services:									
Education	100.0	55.5	16.6	—	17.9	5.9	3.4	.4	.3
Libraries	100.0	65.6	14.8	—	16.1	1.6	1.6	.2	.0
Social services and income maintenance:									
Public welfare	100.0	67.9	19.8	—	10.6	.7	.8	.0	.2
Cash assistance and vendor payments	100.0	79.6	19.9	—	.4	—	.0	—	—
Hospitals	100.0	69.8	27.3	—	.8	1.7	.4	—	—
Health	100.0	42.2	24.5	—	26.7	2.3	2.8	.7	.8

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ARIZONA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	53.9	15.1	—	22.8	3.4	3.6	.8	.3
Other transportation	100.0	78.6	14.4	—	5.1	1.1	.7	.0	.1
Public safety:									
Police protection	100.0	65.4	15.0	—	15.5	1.6	1.8	.5	.3
Fire protection	100.0	60.2	17.3	—	18.4	1.2	2.2	.6	.1
Correction	100.0	46.9	26.7	—	19.4	2.3	1.8	2.5	.4
Protective inspection and regulation	100.0	62.2	19.5	—	15.0	.7	2.3	.2	.2
Environment and housing:									
Natural resources	100.0	68.0	4.8	—	25.7	.8	.1	.5	.0
Parks and recreation	100.0	70.3	19.3	—	8.2	.7	1.1	.4	.1
Housing and community development	100.0	65.9	23.4	—	10.0	.1	.4	—	.2
Sewerage	100.0	45.9	41.3	—	10.3	1.1	1.2	.1	.0
Solid waste management	100.0	67.6	14.7	—	13.7	1.6	1.9	.2	.2
Governmental administration:									
Financial administration	100.0	57.2	18.6	—	16.7	2.6	4.1	.4	.4
Judicial and legal	100.0	57.0	20.9	—	16.7	2.1	2.5	.6	.2
General public buildings	100.0	50.7	20.5	—	20.8	2.6	4.6	.4	.4
Other government administration	100.0	52.0	14.5	—	25.1	2.5	4.5	1.0	.4
Interest on general debt	100.0	65.1	14.3	—	13.8	4.1	1.6	.2	1.0
General expenditure, n.e.c.	100.0	68.6	9.4	—	16.9	2.9	1.8	.1	.3
Utility and liquor store expenditure	100.0	88.3	7.0	—	3.5	.2	.7	.1	.0
Capital outlay	100.0	85.5	10.8	—	2.4	.5	.6	.0	.0
Debt outstanding	100.0	75.0	11.2	—	9.5	3.0	.7	.1	.4
Long-term	100.0	75.0	11.2	—	9.5	3.0	.7	.1	.4
Education	100.0	62.7	19.3	—	14.0	2.4	1.1	.3	.2
Utilities	100.0	93.5	4.0	—	2.5	.0	.1	.0	.0
Cash and security holdings	100.0	69.4	10.7	—	11.9	5.1	2.0	.2	.7
Per capita amounts (dollars)									
Revenue ¹	3,081.63	3,409.45	2,625.16	—	2,583.55	2,577.62	2,573.99	3,451.27	3,267.63
General revenue ¹	2,538.65	2,593.06	2,410.21	—	2,471.13	2,554.35	2,434.97	3,274.75	3,164.20
Intergovernmental revenue	1,127.20	1,089.97	1,091.15	—	1,128.13	1,655.40	1,383.34	1,660.34	1,327.12
From Federal government	108.24	85.45	125.66	—	94.09	403.11	159.27	354.35	81.89
From state government	1,018.96	1,004.51	965.49	—	1,034.04	1,252.29	1,224.07	1,305.99	1,245.23
General revenue from own sources	1,411.46	1,503.10	1,319.06	—	1,343.00	898.95	1,051.63	1,614.40	1,837.08
Taxes	863.80	883.04	874.20	—	854.03	544.97	679.06	730.22	881.46
Property	615.90	607.16	664.44	—	645.94	438.89	529.23	614.61	787.67
Charges and miscellaneous general revenue	547.66	611.06	444.86	—	488.97	353.97	372.57	884.18	955.63
Current charges	314.98	359.49	263.08	—	281.74	112.73	177.47	203.84	158.95
Miscellaneous general revenue	232.68	251.57	181.78	—	207.23	241.24	195.11	680.35	796.68
Interest earnings	116.85	133.03	60.83	—	99.78	175.61	113.87	52.49	691.85
Utility and liquor store revenue	497.26	761.62	137.53	—	112.42	23.27	139.02	176.52	103.43
Utility and liquor store expenditure	497.26	761.62	137.53	—	112.42	23.27	139.02	176.52	103.43
Expenditure ¹	3,062.76	3,347.55	2,844.72	—	2,489.77	2,467.11	2,570.92	3,267.64	3,324.87
Direct expenditure by function	2,995.92	3,263.90	2,783.20	—	2,461.58	2,463.07	2,503.01	3,215.91	3,324.87
Direct general expenditure	2,491.19	2,509.67	2,568.17	—	2,359.19	2,429.56	2,371.36	3,041.87	3,265.38
Capital outlay	457.92	489.58	546.27	—	304.41	367.20	301.53	391.94	245.55
Construction only	316.36	325.93	447.27	—	199.72	216.76	157.73	149.34	162.81
Education services:									
Education	1,013.26	953.94	972.06	—	1,071.31	1,643.23	1,327.76	1,239.15	1,235.26
Libraries	23.13	25.74	19.74	—	22.06	10.47	13.94	14.97	.64
Social services and income maintenance:									
Public welfare	106.82	122.96	122.24	—	66.71	19.74	33.93	13.66	86.82
Cash assistance and vendor payments	81.89	110.54	94.14	—	2.16	—	.43	—	—
Hospitals	59.19	70.03	93.18	—	2.73	27.95	9.58	—	—
Health	25.69	18.38	36.30	—	40.48	16.12	27.86	57.81	99.04
Transportation:									
Highways	118.73	108.57	103.52	—	160.35	111.90	165.56	276.47	171.81
Other transportation	42.01	55.99	34.83	—	12.67	13.10	11.65	1.93	14.15
Public safety:									
Police protection	168.49	186.83	145.29	—	154.26	72.35	119.24	265.92	202.68
Fire protection	76.54	78.17	76.19	—	83.23	25.50	65.79	128.99	45.55
Correction	44.51	35.38	68.53	—	51.16	27.55	31.36	334.62	94.00
Protective inspection and regulation	9.98	10.53	11.25	—	8.84	1.82	8.82	4.97	7.18
Environment and housing:									
Natural resources	39.71	45.80	10.98	—	60.35	8.87	1.25	65.67	8.47
Parks and recreation	123.61	147.32	137.52	—	60.04	24.09	50.15	140.44	44.27
Housing and community development	49.80	55.69	67.14	—	29.44	.76	8.25	—	45.55
Sewerage	105.06	81.82	250.32	—	63.78	32.75	50.42	29.25	10.18
Solid waste management	46.74	53.61	39.74	—	38.00	20.01	34.44	22.42	52.95
Governmental administration:									
Financial administration	40.18	39.00	43.12	—	39.61	28.66	63.40	48.01	74.60
Judicial and legal	78.86	76.23	94.84	—	78.08	44.66	75.42	146.79	93.14
General public buildings	19.21	16.52	22.70	—	23.64	13.46	33.85	25.80	36.98
Other government administration	43.74	38.55	36.69	—	64.85	30.35	75.90	130.85	80.39
Interest on general debt	152.66	168.41	126.08	—	124.49	172.60	92.12	74.71	714.79
General expenditure, n.e.c.	103.28	120.21	55.92	—	103.12	83.61	70.66	19.45	146.95
Utility and liquor store expenditure	489.01	732.45	198.47	—	102.39	33.51	131.65	174.04	59.49
Capital outlay	112.43	163.08	70.28	—	16.19	16.51	26.96	4.35	7.40
Debt outstanding	4,180.22	5,313.70	2,704.93	—	2,353.55	3,453.59	1,154.94	1,633.30	8,780.28
Long-term	4,178.39	5,313.24	2,704.77	—	2,345.06	3,453.25	1,151.75	1,631.17	8,780.28
Education	912.97	971.03	1,014.70	—	755.95	597.44	400.11	780.64	873.74
Utilities	1,428.19	2,263.24	328.65	—	208.33	7.71	29.71	47.60	39.87
Cash and security holdings	2,505.84	2,947.62	1,545.46	—	1,763.91	3,533.00	1,933.37	1,433.88	8,424.97

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ARKANSAS									
Amount (thousand dollars)									
Number of areas	75	—	—	1	3	8	14	39	10
Population, 1996	2,509,793	—	—	352,305	366,767	553,550	505,914	646,710	84,547
Revenue¹	4,914,056	—	—	890,357	705,514	1,078,301	945,659	1,150,594	143,631
General revenue ¹	4,424,035	—	—	775,168	640,307	928,530	875,701	1,068,525	135,804
Intergovernmental revenue	1,962,718	—	—	262,044	246,908	413,282	429,856	530,720	79,908
From Federal government	132,587	—	—	35,719	20,659	22,574	24,076	26,911	2,648
From state government	1,830,131	—	—	226,325	226,249	390,708	405,780	503,809	77,260
General revenue from own sources	2,461,317	—	—	513,124	393,399	515,248	445,845	537,805	55,896
Taxes	1,343,699	—	—	287,991	250,068	272,088	216,441	281,165	35,946
Property	807,537	—	—	167,207	141,613	160,361	126,917	190,020	21,419
Charges and miscellaneous general revenue	1,117,618	—	—	225,133	143,331	243,160	229,404	256,640	19,950
Current charges	792,993	—	—	155,448	95,490	174,414	160,136	196,904	10,601
Miscellaneous general revenue	324,625	—	—	69,685	47,841	68,746	69,268	59,736	9,349
Interest earnings	184,796	—	—	45,829	24,601	43,385	38,604	26,610	5,767
Utility and liquor store revenue	467,694	—	—	105,550	62,120	143,703	67,362	81,143	7,816
Expenditure¹	4,769,718	—	—	888,625	682,205	1,045,301	917,631	1,102,388	133,568
Direct expenditure by function	4,769,235	—	—	888,624	682,205	1,045,271	917,481	1,102,220	133,434
Direct general expenditure	4,277,151	—	—	779,183	622,271	874,254	851,655	1,024,037	125,751
Capital outlay	493,406	—	—	83,448	122,145	108,304	73,846	95,261	10,402
Construction only	293,808	—	—	61,695	77,511	60,641	39,451	49,407	5,103
Education services:									
Education	2,266,916	—	—	321,387	325,715	475,618	481,300	585,713	77,183
Libraries	30,886	—	—	10,016	4,262	5,293	5,952	4,772	591
Social services and income maintenance:									
Public welfare	8,759	—	—	—	210	751	2,660	2,418	2,720
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	275,664	—	—	36,331	11,398	55,256	71,237	101,430	12
Health	36,095	—	—	12,995	1,540	2,730	6,182	11,739	909
Transportation:									
Highways	253,322	—	—	44,489	42,450	40,734	45,615	69,136	10,898
Other transportation	60,745	—	—	26,452	21,569	6,823	3,498	2,068	335
Public safety:									
Police protection	233,244	—	—	55,471	33,528	48,493	39,095	49,959	6,698
Fire protection	106,400	—	—	30,910	17,701	28,245	17,829	10,321	1,394
Correction	47,891	—	—	12,602	4,804	10,817	10,082	8,222	1,364
Protective inspection and regulation	6,744	—	—	2,105	1,986	1,573	803	277	—
Environment and housing:									
Natural resources	12,740	—	—	1,260	279	2,985	2,523	4,344	1,349
Parks and recreation	54,699	—	—	22,272	11,061	10,410	4,394	5,621	941
Housing and community development	97,649	—	—	28,295	4,919	22,615	23,610	17,044	1,166
Sewerage	144,250	—	—	31,311	36,135	35,057	20,595	19,411	1,741
Solid waste management	109,002	—	—	20,835	19,137	22,211	19,827	22,952	4,040
Governmental administration:									
Financial administration	70,789	—	—	6,860	12,089	14,236	13,386	20,991	3,227
Judicial and legal	53,582	—	—	12,865	9,324	11,081	9,592	9,624	1,096
General public buildings	23,678	—	—	3,288	2,084	5,633	7,478	4,613	582
Other government administration	60,329	—	—	13,092	9,038	11,479	9,993	14,936	1,791
Interest on general debt	182,525	—	—	45,017	18,984	44,285	37,762	31,065	5,412
General expenditure, n.e.c.	141,242	—	—	41,330	34,058	17,929	18,242	27,381	2,302
Utility and liquor store expenditure	479,290	—	—	102,594	58,939	167,740	64,687	77,664	7,666
Capital outlay	84,946	—	—	10,549	6,684	55,372	4,817	7,253	271
Debt outstanding	3,756,483	—	—	844,419	459,468	902,655	724,666	728,811	96,464
Long-term	3,722,244	—	—	843,172	447,272	899,827	718,226	718,220	94,872
Education	922,114	—	—	107,880	172,846	193,189	195,020	234,284	18,895
Utilities	638,663	—	—	159,115	62,253	164,268	126,392	113,108	13,527
Cash and security holdings	3,361,476	—	—	785,566	419,662	799,019	652,486	604,742	100,001
Percent distribution									
Number of areas	100.0	—	—	1.3	4.0	10.7	18.7	52.0	13.3
Population, 1996	100.0	—	—	14.0	14.6	22.1	20.2	25.8	3.4
Revenue¹	100.0	—	—	18.1	14.4	21.9	19.2	23.4	2.9
General revenue ¹	100.0	—	—	17.5	14.5	21.0	19.8	24.2	3.1
Intergovernmental revenue	100.0	—	—	13.4	12.6	21.1	21.9	27.0	4.1
From Federal government	100.0	—	—	26.9	15.6	17.0	18.2	20.3	2.0
From state government	100.0	—	—	12.4	12.4	21.3	22.2	27.5	4.2
General revenue from own sources	100.0	—	—	20.8	16.0	20.9	18.1	21.9	2.3
Taxes	100.0	—	—	21.4	18.6	20.2	16.1	20.9	2.7
Property	100.0	—	—	20.7	17.5	19.9	15.7	23.5	2.7
Charges and miscellaneous general revenue	100.0	—	—	20.1	12.8	21.8	20.5	23.0	1.8
Current charges	100.0	—	—	19.6	12.0	22.0	20.2	24.8	1.3
Miscellaneous general revenue	100.0	—	—	21.5	14.7	21.2	21.3	18.4	2.9
Interest earnings	100.0	—	—	24.8	13.3	23.5	20.9	14.4	3.1
Utility and liquor store revenue	100.0	—	—	22.6	13.3	30.7	14.4	17.3	1.7
Expenditure¹	100.0	—	—	18.6	14.3	21.9	19.2	23.1	2.8
Direct expenditure by function	100.0	—	—	18.6	14.3	21.9	19.2	23.1	2.8
Direct general expenditure	100.0	—	—	18.2	14.5	20.4	19.9	23.9	2.9
Capital outlay	100.0	—	—	16.9	24.8	22.0	15.0	19.3	2.1
Construction only	100.0	—	—	21.0	26.4	20.6	13.4	16.8	1.7
Education services:									
Education	100.0	—	—	14.2	14.4	21.0	21.2	25.8	3.4
Libraries	100.0	—	—	32.4	13.8	17.1	19.3	15.5	1.9
Social services and income maintenance:									
Public welfare	100.0	—	—	—	2.4	8.6	30.4	27.6	31.1
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	100.0	—	—	13.2	4.1	20.0	25.8	36.8	.0
Health	100.0	—	—	36.0	4.3	7.6	17.1	32.5	2.5

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ARKANSAS—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	17.6	16.8	16.1	18.0	27.3	4.3
Other transportation	100.0	—	—	43.5	35.5	11.2	5.8	3.4	.6
Public safety:									
Police protection	100.0	—	—	23.8	14.4	20.8	16.8	21.4	2.9
Fire protection	100.0	—	—	29.1	16.6	26.5	16.8	9.7	1.3
Correction	100.0	—	—	26.3	10.0	22.6	21.1	17.2	2.8
Protective inspection and regulation	100.0	—	—	31.2	29.4	23.3	11.9	4.1	—
Environment and housing:									
Natural resources	100.0	—	—	9.9	2.2	23.4	19.8	34.1	10.6
Parks and recreation	100.0	—	—	40.7	20.2	19.0	8.0	10.3	1.7
Housing and community development	100.0	—	—	29.0	5.0	23.2	24.2	17.5	1.2
Sewerage	100.0	—	—	21.7	25.1	24.3	14.3	13.5	1.2
Solid waste management	100.0	—	—	19.1	17.6	20.4	18.2	21.1	3.7
Governmental administration:									
Financial administration	100.0	—	—	9.7	17.1	20.1	18.9	29.7	4.6
Judicial and legal	100.0	—	—	24.0	17.4	20.7	17.9	18.0	2.0
General public buildings	100.0	—	—	13.9	8.8	23.8	31.6	19.5	2.5
Other government administration	100.0	—	—	21.7	15.0	19.0	16.6	24.8	3.0
Interest on general debt	100.0	—	—	24.7	10.4	24.3	20.7	17.0	3.0
General expenditure, n.e.c.	100.0	—	—	29.3	24.1	12.7	12.9	19.4	1.6
Utility and liquor store expenditure	100.0	—	—	21.4	12.3	35.0	13.5	16.2	1.6
Capital outlay	100.0	—	—	12.4	7.9	65.2	5.7	8.5	.3
Debt outstanding	100.0	—	—	22.5	12.2	24.0	19.3	19.4	2.6
Long-term	100.0	—	—	22.7	12.0	24.2	19.3	19.3	2.5
Education	100.0	—	—	11.7	18.7	21.0	21.1	25.4	2.0
Utilities	100.0	—	—	24.9	9.7	25.7	19.8	17.7	2.1
Cash and security holdings	100.0	—	—	23.4	12.5	23.8	19.4	18.0	3.0
Per capita amounts (dollars)									
Revenue ¹	1,957.95	—	—	2,527.23	1,923.60	1,947.97	1,869.21	1,779.15	1,698.83
General revenue ¹	1,762.71	—	—	2,200.28	1,745.81	1,677.41	1,730.93	1,652.25	1,606.25
Intergovernmental revenue	782.02	—	—	743.80	673.20	746.60	849.66	820.65	945.13
From Federal government	52.83	—	—	101.39	56.33	40.78	47.59	41.61	31.32
From state government	729.20	—	—	642.41	616.87	705.82	802.07	779.03	913.81
General revenue from own sources	980.69	—	—	1,456.48	1,072.61	930.81	881.27	831.60	661.12
Taxes	535.38	—	—	817.45	681.82	491.53	427.82	434.76	425.16
Property	321.75	—	—	474.61	386.11	289.70	250.87	293.83	253.34
Charges and miscellaneous general revenue	445.30	—	—	639.03	390.80	439.27	453.44	396.84	235.96
Current charges	315.96	—	—	441.23	260.36	315.08	316.53	304.47	125.39
Miscellaneous general revenue	129.34	—	—	197.80	130.44	124.19	136.92	92.37	110.58
Interest earnings	73.63	—	—	130.08	67.08	78.38	76.31	41.15	68.21
Utility and liquor store revenue	186.35	—	—	299.60	169.37	259.60	133.15	125.47	92.45
Expenditure ¹	1,900.44	—	—	2,522.32	1,860.05	1,888.36	1,813.81	1,704.61	1,579.81
Direct expenditure by function	1,900.25	—	—	2,522.31	1,860.05	1,888.30	1,813.51	1,704.35	1,578.22
Direct general expenditure	1,704.18	—	—	2,211.67	1,696.64	1,579.36	1,683.40	1,583.46	1,487.35
Capital outlay	196.59	—	—	236.86	333.03	195.65	145.97	147.30	123.03
Construction only	117.06	—	—	175.12	211.34	109.55	77.98	76.40	60.36
Education services:									
Education	903.23	—	—	912.24	888.07	859.21	951.35	905.68	912.90
Libraries	12.31	—	—	28.43	11.62	9.56	11.76	7.38	6.99
Social services and income maintenance:									
Public welfare	3.49	—	—	—	.57	1.36	5.26	3.74	32.17
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	109.84	—	—	103.12	31.08	99.82	140.81	156.84	.14
Health	14.38	—	—	36.89	4.20	4.93	12.22	18.15	10.75
Transportation:									
Highways	100.93	—	—	126.28	115.74	73.59	90.16	106.90	128.90
Other transportation	24.20	—	—	75.08	58.81	12.33	6.91	3.20	3.96
Public safety:									
Police protection	92.93	—	—	157.45	91.41	87.60	77.28	77.25	79.22
Fire protection	42.39	—	—	87.74	48.26	51.03	35.24	15.96	16.49
Correction	19.08	—	—	35.77	13.10	19.54	19.93	12.71	16.13
Protective inspection and regulation	2.69	—	—	5.97	5.41	2.84	1.59	.43	—
Environment and housing:									
Natural resources	5.08	—	—	3.58	.76	5.39	4.99	6.72	15.96
Parks and recreation	21.79	—	—	63.22	30.16	18.81	8.69	8.69	11.13
Housing and community development	38.91	—	—	80.31	13.41	40.85	46.67	26.35	13.79
Sewerage	57.47	—	—	88.87	98.52	63.33	40.71	30.01	20.59
Solid waste management	43.43	—	—	59.14	52.18	40.12	39.19	35.49	47.78
Governmental administration:									
Financial administration	28.21	—	—	19.47	32.96	25.72	26.46	32.46	38.17
Judicial and legal	21.35	—	—	36.52	25.42	20.02	18.96	14.88	12.96
General public buildings	9.43	—	—	9.33	5.68	10.18	14.78	7.13	6.88
Other government administration	24.04	—	—	37.16	24.64	20.74	19.75	23.10	21.18
Interest on general debt	72.73	—	—	127.78	51.76	80.00	74.64	48.04	64.01
General expenditure, n.e.c.	56.28	—	—	117.31	92.86	32.39	36.06	42.34	27.23
Utility and liquor store expenditure	190.97	—	—	291.21	160.70	303.03	127.86	120.09	90.67
Capital outlay	33.85	—	—	29.94	18.22	100.03	9.52	11.22	3.21
Debt outstanding	1,496.73	—	—	2,396.84	1,252.75	1,630.67	1,432.39	1,126.95	1,140.95
Long-term	1,483.09	—	—	2,393.30	1,219.92	1,625.56	1,420.65	1,110.58	1,122.12
Education	367.41	—	—	306.21	471.27	349.00	385.48	362.27	223.49
Utilities	254.47	—	—	451.64	169.73	296.75	249.83	174.90	159.99
Cash and security holdings	1,339.34	—	—	2,229.79	1,144.22	1,443.45	1,289.72	935.11	1,182.79

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
CALIFORNIA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	63.5	16.4	7.5	8.6	1.8	1.1	.9	.3
Other transportation	100.0	71.3	25.3	1.7	1.1	.2	.1	.2	.0
Public safety:									
Police protection	100.0	72.6	14.7	5.6	5.4	.9	.5	.3	.1
Fire protection	100.0	67.1	18.7	6.0	6.8	1.0	.3	.2	.0
Correction	100.0	66.0	16.1	7.6	7.3	1.7	.8	.5	.1
Protective inspection and regulation	100.0	67.3	16.9	6.2	7.1	1.3	.8	.4	.1
Environment and housing:									
Natural resources	100.0	51.4	20.6	7.0	10.6	1.1	8.3	.9	.1
Parks and recreation	100.0	71.2	17.3	5.8	5.0	.4	.2	.1	.0
Housing and community development	100.0	71.5	16.1	5.8	6.1	.3	.2	.1	—
Sewerage	100.0	69.6	15.3	7.1	6.4	1.1	.3	.1	.1
Solid waste management	100.0	72.7	12.0	6.2	7.4	.8	.5	.4	.1
Governmental administration:									
Financial administration	100.0	68.4	15.7	6.2	6.9	1.3	.9	.5	.1
Judicial and legal	100.0	67.8	15.7	6.6	7.3	1.4	.8	.4	.1
General public buildings	100.0	58.8	39.1	1.2	.7	.1	.1	.0	—
Other government administration	100.0	63.9	15.8	8.2	9.3	1.2	.9	.6	.2
Interest on general debt	100.0	75.8	15.2	4.5	3.8	.5	.2	.1	.0
General expenditure, n.e.c.	100.0	60.5	15.5	9.2	10.7	2.5	1.1	.5	.1
Utility and liquor store expenditure	100.0	80.2	9.8	4.4	4.5	.6	.3	.1	.0
Capital outlay	100.0	82.9	10.2	2.0	3.8	.5	.4	.2	.0
Debt outstanding	100.0	76.9	13.7	5.0	3.5	.6	.3	.1	.0
Long-term	100.0	76.9	13.6	5.1	3.5	.6	.3	.1	.0
Education	100.0	56.2	23.0	9.7	9.9	.5	.5	.1	.0
Utilities	100.0	82.9	6.9	6.3	2.5	1.0	.3	.1	.0
Cash and security holdings	100.0	72.2	18.7	4.6	3.5	.5	.2	.2	.0
Per capita amounts (dollars)									
Revenue ¹	4,094.03	4,153.21	4,276.38	3,898.48	3,513.66	3,331.33	3,710.47	4,811.96	6,402.26
General revenue ¹	3,441.68	3,416.39	3,675.65	3,469.44	3,156.90	3,090.94	3,487.69	4,619.17	6,329.08
Intergovernmental revenue	1,663.13	1,702.40	1,576.85	1,622.75	1,511.26	1,566.61	1,778.64	1,945.21	3,262.10
From Federal government	115.44	120.02	118.23	105.92	93.03	53.49	64.98	152.01	156.69
From state government	1,547.69	1,582.38	1,458.61	1,516.83	1,418.22	1,513.12	1,713.66	1,793.19	3,105.41
General revenue from own sources	1,778.54	1,713.99	2,098.81	1,846.69	1,645.64	1,524.32	1,709.05	2,673.96	3,066.97
Taxes	905.01	906.14	1,008.64	779.29	842.79	717.05	708.43	1,244.83	1,072.07
Property	614.51	603.24	687.92	550.48	624.97	576.76	559.52	907.39	907.49
Charges and miscellaneous general revenue	873.54	807.85	1,090.17	1,067.40	802.85	807.27	1,000.62	1,429.12	1,994.91
Current charges	553.15	472.52	781.34	814.52	526.60	629.22	427.01	1,144.30	1,497.21
Miscellaneous general revenue	320.39	335.33	308.83	252.88	276.25	178.05	573.61	284.83	497.70
Interest earnings	154.08	164.25	158.24	126.30	100.00	83.68	93.46	113.83	122.30
Utility and liquor store revenue	377.40	440.43	198.14	310.55	302.02	217.60	222.78	192.79	73.18
Expenditure ¹	3,999.49	4,072.24	4,084.80	3,806.07	3,504.28	3,245.51	3,498.66	4,789.55	6,149.50
Direct expenditure by function	3,965.73	4,027.01	4,063.80	3,805.82	3,504.11	3,245.11	3,498.40	4,789.40	6,149.50
Direct general expenditure	3,312.41	3,256.09	3,584.49	3,423.34	3,151.23	2,998.60	3,253.15	4,564.60	6,051.35
Capital outlay	401.12	404.39	456.26	344.26	364.25	243.39	230.79	311.12	374.49
Construction only	327.46	326.47	397.75	283.24	284.07	177.44	164.85	219.65	277.87
Education services:									
Education	1,111.56	1,074.02	1,109.76	1,276.30	1,241.47	1,196.42	1,303.97	1,461.15	1,931.70
Libraries	22.64	22.32	30.07	19.45	17.27	7.24	12.28	21.64	33.07
Social services and income maintenance:									
Public welfare	327.59	332.64	325.47	306.37	305.15	340.94	312.00	320.02	447.89
Cash assistance and vendor payments	208.86	216.75	188.52	196.03	188.79	227.41	213.10	177.70	270.62
Hospitals	178.73	150.31	263.25	321.58	88.52	242.19	93.01	792.28	1,173.36
Health	133.83	110.40	205.75	167.71	159.43	123.53	119.71	315.29	262.10
Transportation:									
Highways	107.28	101.14	113.76	112.14	124.41	127.49	153.34	307.53	668.62
Other transportation	77.84	82.40	127.34	18.49	11.96	10.11	15.01	53.96	1.26
Public safety:									
Police protection	212.90	229.39	202.77	168.21	153.90	125.46	125.47	205.77	241.45
Fire protection	99.87	99.45	120.88	83.53	91.28	65.92	36.23	54.14	51.97
Correction	73.70	72.14	76.56	78.65	72.85	82.50	79.87	114.23	102.69
Protective inspection and regulation	26.58	26.53	29.04	23.01	25.31	23.00	28.45	35.82	52.74
Environment and housing:									
Natural resources	36.69	27.98	48.80	36.17	52.17	28.02	398.13	110.25	72.07
Parks and recreation	88.06	93.09	98.70	71.67	58.71	22.20	19.79	38.65	23.23
Housing and community development	139.21	147.70	144.61	112.57	114.33	27.45	37.51	37.22	—
Sewerage	117.54	121.42	116.38	116.51	101.08	88.14	48.06	51.36	168.13
Solid waste management	51.64	55.71	40.07	44.89	51.19	28.08	32.40	63.22	85.74
Governmental administration:									
Financial administration	51.77	52.52	52.75	45.04	47.97	45.71	58.19	87.64	128.37
Judicial and legal	111.02	111.72	112.54	102.90	108.89	102.27	112.58	147.15	191.64
General public buildings	15.57	13.59	39.42	2.54	1.54	1.35	1.24	.04	—
Other government administration	41.43	39.29	42.27	47.55	51.99	34.21	45.92	79.68	151.60
Interest on general debt	153.26	172.39	150.58	96.68	78.42	47.45	36.81	29.95	54.28
General expenditure, n.e.c.	133.69	119.94	133.72	171.37	193.40	228.91	183.17	237.60	209.43
Utility and liquor store expenditure	548.03	652.23	348.48	340.10	328.32	230.15	245.26	224.80	98.16
Capital outlay	140.32	172.54	92.75	39.78	71.27	51.13	64.46	106.08	44.37
Debt outstanding	3,475.50	3,965.73	3,071.53	2,447.13	1,640.89	1,306.64	1,232.46	926.58	834.45
Long-term	3,448.11	3,934.98	3,030.86	2,447.13	1,635.79	1,306.60	1,232.46	926.58	815.06
Education	178.01	148.55	265.32	242.13	238.15	59.26	121.40	39.05	4.46
Utilities	880.86	1,084.03	394.85	772.27	293.25	603.20	322.22	339.84	79.25
Cash and security holdings	4,909.93	5,263.27	5,948.01	3,155.77	2,325.38	1,754.50	1,496.66	2,636.09	1,539.28

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
COLORADO									
Amount (thousand dollars)									
Number of areas	63	—	—	6	5	—	6	17	29
Population, 1996	3,822,676	—	—	2,486,489	725,149	—	203,335	273,296	134,407
Revenue¹	12,827,527	—	—	8,183,879	2,342,596	—	649,278	1,046,567	605,207
General revenue ¹	11,434,251	—	—	7,311,937	1,988,722	—	603,137	954,614	575,841
Intergovernmental revenue	3,403,809	—	—	2,118,983	608,866	—	175,424	287,675	212,861
From Federal government	355,145	—	—	227,113	46,321	—	32,832	24,396	24,483
From state government	3,048,664	—	—	1,891,870	562,545	—	142,592	263,279	188,378
General revenue from own sources	8,030,442	—	—	5,192,954	1,379,856	—	427,713	666,939	362,980
Taxes	4,809,808	—	—	3,135,288	767,741	—	269,871	411,655	225,253
Property	2,966,595	—	—	1,847,157	515,874	—	172,379	254,990	176,195
Charges and miscellaneous general revenue	3,220,634	—	—	2,057,666	612,115	—	157,842	255,284	137,727
Current charges	2,153,861	—	—	1,376,307	395,472	—	108,507	170,125	103,450
Miscellaneous general revenue	1,066,773	—	—	681,359	216,643	—	49,335	85,159	34,277
Interest earnings	573,611	—	—	399,071	90,914	—	21,555	46,929	15,142
Utility and liquor store revenue	1,244,455	—	—	730,422	349,101	—	44,917	90,868	29,147
Expenditure¹	12,812,055	—	—	8,223,672	2,243,792	—	663,539	1,070,418	610,634
Direct expenditure by function	12,767,454	—	—	8,179,920	2,243,593	—	663,528	1,070,195	610,218
Direct general expenditure	11,101,361	—	—	7,101,519	1,853,368	—	607,082	967,483	571,909
Capital outlay	1,828,670	—	—	1,099,184	307,790	—	118,848	209,006	93,842
Construction only	1,219,831	—	—	689,502	234,972	—	82,610	151,080	61,667
Education services:									
Education	4,242,660	—	—	2,577,216	791,491	—	242,993	399,416	231,544
Libraries	126,205	—	—	85,824	18,099	—	8,720	9,747	3,815
Social services and income maintenance:									
Public welfare	576,462	—	—	365,335	101,367	—	24,938	52,888	31,934
Cash assistance and vendor payments	189,314	—	—	127,110	30,896	—	6,116	18,398	6,794
Hospitals	597,257	—	—	353,374	91,093	—	41,216	61,185	50,389
Health	139,471	—	—	78,257	25,964	—	7,382	16,243	11,625
Transportation:									
Highways	783,528	—	—	459,455	133,706	—	40,747	80,684	68,936
Other transportation	293,179	—	—	257,103	7,232	—	12,998	10,257	5,589
Public safety:									
Police protection	593,915	—	—	412,986	85,966	—	25,509	44,508	24,946
Fire protection	281,334	—	—	212,137	34,230	—	10,336	16,424	8,207
Correction	173,752	—	—	105,316	35,843	—	8,642	13,935	10,016
Protective inspection and regulation	27,500	—	—	16,061	6,082	—	1,988	2,609	760
Environment and housing:									
Natural resources	55,919	—	—	24,563	5,561	—	7,922	9,921	7,952
Parks and recreation	484,035	—	—	339,825	75,590	—	20,948	36,645	11,027
Housing and community development	255,656	—	—	194,343	34,185	—	5,173	14,400	7,555
Sewerage	330,340	—	—	200,683	58,731	—	25,005	35,121	10,800
Solid waste management	76,687	—	—	39,728	14,926	—	5,940	11,585	4,508
Governmental administration:									
Financial administration	201,330	—	—	85,734	33,549	—	19,137	37,409	25,501
Judicial and legal	140,164	—	—	111,408	14,382	—	5,245	6,099	3,030
General public buildings	92,032	—	—	51,430	19,648	—	4,129	12,663	4,162
Other government administration	205,284	—	—	123,167	30,995	—	12,068	24,698	14,356
Interest on general debt	849,675	—	—	659,853	102,148	—	30,649	44,167	12,858
General expenditure, n.e.c.	574,976	—	—	347,721	132,580	—	45,397	26,879	22,399
Utility and liquor store expenditure	1,601,375	—	—	1,018,027	387,567	—	55,811	101,866	38,104
Capital outlay	401,011	—	—	278,509	78,200	—	17,954	18,875	7,473
Debt outstanding	16,037,735	—	—	11,744,960	2,646,407	—	613,350	781,248	251,770
Long-term	16,019,974	—	—	11,736,240	2,643,596	—	612,525	779,332	248,281
Education	3,091,534	—	—	2,009,606	597,688	—	240,061	185,826	58,353
Utilities	2,502,744	—	—	1,421,823	875,110	—	90,305	72,778	42,720
Cash and security holdings	10,952,198	—	—	7,788,584	1,699,734	—	388,595	777,456	297,829
Percent distribution									
Number of areas	100.0	—	—	9.5	7.9	—	9.5	27.0	46.0
Population, 1996	100.0	—	—	65.0	19.0	—	5.3	7.1	3.5
Revenue¹	100.0	—	—	63.8	18.3	—	5.1	8.2	4.7
General revenue ¹	100.0	—	—	63.9	17.4	—	5.3	8.3	5.0
Intergovernmental revenue	100.0	—	—	62.3	17.9	—	5.2	8.5	6.3
From Federal government	100.0	—	—	63.9	13.0	—	9.2	6.9	6.9
From state government	100.0	—	—	62.1	18.5	—	4.7	8.6	6.2
General revenue from own sources	100.0	—	—	64.7	17.2	—	5.3	8.3	4.5
Taxes	100.0	—	—	65.2	16.0	—	5.6	8.6	4.7
Property	100.0	—	—	62.3	17.4	—	5.8	8.6	5.9
Charges and miscellaneous general revenue	100.0	—	—	63.9	19.0	—	4.9	7.9	4.3
Current charges	100.0	—	—	63.9	18.4	—	5.0	7.9	4.8
Miscellaneous general revenue	100.0	—	—	63.9	20.3	—	4.6	8.0	3.2
Interest earnings	100.0	—	—	69.6	15.8	—	3.8	8.2	2.6
Utility and liquor store revenue	100.0	—	—	58.7	28.1	—	3.6	7.3	2.3
Expenditure¹	100.0	—	—	64.2	17.5	—	5.2	8.4	4.8
Direct expenditure by function	100.0	—	—	64.1	17.6	—	5.2	8.4	4.8
Direct general expenditure	100.0	—	—	64.0	16.7	—	5.5	8.7	5.2
Capital outlay	100.0	—	—	60.1	16.8	—	6.5	11.4	5.1
Construction only	100.0	—	—	56.5	19.3	—	6.8	12.4	5.1
Education services:									
Education	100.0	—	—	60.7	18.7	—	5.7	9.4	5.5
Libraries	100.0	—	—	68.0	14.3	—	6.9	7.7	3.0
Social services and income maintenance:									
Public welfare	100.0	—	—	63.4	17.6	—	4.3	9.2	5.5
Cash assistance and vendor payments	100.0	—	—	67.1	16.3	—	3.2	9.7	3.6
Hospitals	100.0	—	—	59.2	15.3	—	6.9	10.2	8.4
Health	100.0	—	—	56.1	18.6	—	5.3	11.6	8.3

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
COLORADO—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	58.6	17.1	—	5.2	10.3	8.8
Other transportation	100.0	—	—	87.7	2.5	—	4.4	3.5	1.9
Public safety:									
Police protection	100.0	—	—	69.5	14.5	—	4.3	7.5	4.2
Fire protection	100.0	—	—	75.4	12.2	—	3.7	5.8	2.9
Correction	100.0	—	—	60.6	20.6	—	5.0	8.0	5.8
Protective inspection and regulation	100.0	—	—	58.4	22.1	—	7.2	9.5	2.8
Environment and housing:									
Natural resources	100.0	—	—	43.9	9.9	—	14.2	17.7	14.2
Parks and recreation	100.0	—	—	70.2	15.6	—	4.3	7.6	2.3
Housing and community development	100.0	—	—	76.0	13.4	—	2.0	5.6	3.0
Sewerage	100.0	—	—	60.8	17.8	—	7.6	10.6	3.3
Solid waste management	100.0	—	—	51.8	19.5	—	7.7	15.1	5.9
Governmental administration:									
Financial administration	100.0	—	—	42.6	16.7	—	9.5	18.6	12.7
Judicial and legal	100.0	—	—	79.5	10.3	—	3.7	4.4	2.2
General public buildings	100.0	—	—	55.9	21.3	—	4.5	13.8	4.5
Other government administration	100.0	—	—	60.0	15.1	—	5.9	12.0	7.0
Interest on general debt	100.0	—	—	77.7	12.0	—	3.6	5.2	1.5
General expenditure, n.e.c.	100.0	—	—	60.5	23.1	—	7.9	4.7	3.9
Utility and liquor store expenditure	100.0	—	—	63.6	24.2	—	3.5	6.4	2.4
Capital outlay	100.0	—	—	69.5	19.5	—	4.5	4.7	1.9
Debt outstanding	100.0	—	—	73.2	16.5	—	3.8	4.9	1.6
Long-term	100.0	—	—	73.3	16.5	—	3.8	4.9	1.5
Education	100.0	—	—	65.0	19.3	—	7.8	6.0	1.9
Utilities	100.0	—	—	56.8	35.0	—	3.6	2.9	1.7
Cash and security holdings	100.0	—	—	71.1	15.5	—	3.5	7.1	2.7
Per capita amounts (dollars)									
Revenue ¹	3,355.64	—	—	3,291.34	3,230.50	—	3,193.14	3,829.43	4,502.79
General revenue ¹	2,991.16	—	—	2,940.67	2,742.50	—	2,966.22	3,492.97	4,284.31
Intergovernmental revenue	890.43	—	—	852.20	839.64	—	862.73	1,052.61	1,583.70
From Federal government	92.90	—	—	91.34	63.88	—	161.47	89.27	182.16
From state government	797.52	—	—	760.86	775.76	—	701.27	963.35	1,401.55
General revenue from own sources	2,100.74	—	—	2,088.47	1,902.86	—	2,103.49	2,440.35	2,700.60
Taxes	1,258.23	—	—	1,260.93	1,058.74	—	1,327.22	1,506.26	1,675.90
Property	776.05	—	—	742.88	711.40	—	847.76	933.02	1,310.91
Charges and miscellaneous general revenue	482.18	—	—	518.05	447.36	—	479.51	573.24	364.99
Current charges	563.44	—	—	553.51	545.37	—	533.64	622.49	769.68
Miscellaneous general revenue	279.06	—	—	274.02	298.76	—	242.63	311.60	255.02
Interest earnings	150.05	—	—	160.50	125.37	—	106.01	171.71	112.66
Utility and liquor store revenue	325.55	—	—	293.76	481.42	—	220.90	332.49	216.86
Expenditure ¹	3,351.59	—	—	3,307.34	3,094.25	—	3,263.28	3,916.70	4,543.17
Direct expenditure by function	3,339.93	—	—	3,289.75	3,093.98	—	3,263.23	3,915.88	4,540.08
Direct general expenditure	2,904.08	—	—	2,856.04	2,555.84	—	2,985.62	3,540.06	4,255.05
Capital outlay	478.37	—	—	442.06	424.45	—	584.49	764.76	698.19
Construction only	319.10	—	—	277.30	324.03	—	406.28	552.81	458.81
Education services:									
Education	1,109.87	—	—	1,036.49	1,091.49	—	1,195.04	1,461.48	1,722.71
Libraries	33.01	—	—	34.52	24.96	—	42.88	35.66	28.38
Social services and income maintenance:									
Public welfare	150.80	—	—	146.93	139.79	—	122.64	193.52	237.59
Cash assistance and vendor payments	49.52	—	—	51.12	42.61	—	30.08	67.32	50.55
Hospitals	156.24	—	—	142.12	125.62	—	202.70	223.88	374.90
Health	36.49	—	—	31.47	35.81	—	36.30	59.43	86.49
Transportation:									
Highways	204.97	—	—	184.78	184.38	—	200.39	295.23	512.89
Other transportation	76.69	—	—	103.40	9.97	—	63.92	37.53	41.58
Public safety:									
Police protection	155.37	—	—	166.09	118.55	—	125.45	162.86	185.60
Fire protection	73.60	—	—	85.32	47.20	—	50.83	60.10	61.06
Correction	45.45	—	—	42.36	49.43	—	42.50	50.99	74.52
Protective inspection and regulation	7.19	—	—	6.46	8.39	—	9.78	9.55	5.65
Environment and housing:									
Natural resources	14.63	—	—	9.88	7.67	—	38.96	36.30	59.16
Parks and recreation	126.62	—	—	136.67	104.24	—	103.02	134.09	82.04
Housing and community development	66.88	—	—	78.16	47.14	—	25.44	52.69	56.21
Sewerage	86.42	—	—	80.71	80.99	—	122.97	128.51	80.35
Solid waste management	20.06	—	—	15.98	20.58	—	29.21	42.39	33.54
Governmental administration:									
Financial administration	52.67	—	—	34.48	46.26	—	94.12	136.88	189.73
Judicial and legal	36.67	—	—	44.81	19.83	—	25.79	22.32	22.54
General public buildings	24.08	—	—	20.68	27.10	—	20.31	46.33	30.97
Other government administration	53.70	—	—	49.53	42.74	—	59.35	90.37	106.81
Interest on general debt	222.27	—	—	265.38	140.86	—	150.73	161.61	95.66
General expenditure, n.e.c.	150.41	—	—	139.84	182.83	—	223.26	98.35	166.65
Utility and liquor store expenditure	418.91	—	—	409.42	534.47	—	274.48	372.73	283.50
Capital outlay	104.90	—	—	112.01	107.84	—	88.30	69.06	55.60
Debt outstanding	4,195.42	—	—	4,723.51	3,649.47	—	3,016.45	2,858.61	1,873.19
Long-term	4,190.77	—	—	4,720.00	3,645.59	—	3,012.39	2,851.60	1,847.23
Education	808.74	—	—	808.21	824.23	—	1,180.62	679.94	434.15
Utilities	654.71	—	—	571.82	1,206.80	—	444.12	266.30	317.90
Cash and security holdings	2,865.06	—	—	3,132.36	2,343.98	—	1,911.11	2,844.74	2,215.87

See footnotes at end of table.

Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
CONNECTICUT									
Amount (thousand dollars)									
Number of areas	8	—	3	1	4	—	—	—	—
Population, 1996	3,274,238	—	2,460,127	250,735	563,376	—	—	—	—
Revenue¹	9,231,394	—	7,114,590	834,867	1,281,937	—	—	—	—
General revenue ¹	8,526,001	—	6,608,195	657,413	1,260,393	—	—	—	—
Intergovernmental revenue	2,621,491	—	1,962,024	227,812	431,655	—	—	—	—
From Federal government	293,535	—	270,143	12,498	10,894	—	—	—	—
From state government	2,327,956	—	1,691,881	215,314	420,761	—	—	—	—
General revenue from own sources	5,904,510	—	4,646,171	429,601	828,738	—	—	—	—
Taxes	4,965,472	—	3,929,384	332,330	703,758	—	—	—	—
Property	4,902,252	—	3,881,028	325,088	696,136	—	—	—	—
Charges and miscellaneous general revenue	939,038	—	716,787	97,271	124,980	—	—	—	—
Current charges	606,921	—	455,827	65,341	85,753	—	—	—	—
Miscellaneous general revenue	332,117	—	260,960	31,930	39,227	—	—	—	—
Interest earnings	164,589	—	129,028	14,213	21,348	—	—	—	—
Utility and liquor store revenue	344,460	—	168,993	163,665	11,802	—	—	—	—
Expenditure¹	8,923,954	—	6,906,210	809,099	1,208,645	—	—	—	—
Direct expenditure by function	8,922,522	—	6,905,156	809,021	1,208,345	—	—	—	—
Direct general expenditure	8,309,031	—	6,493,864	633,416	1,181,751	—	—	—	—
Capital outlay	694,154	—	553,235	41,853	99,066	—	—	—	—
Construction only	558,348	—	463,286	25,515	69,547	—	—	—	—
Education services:									
Education	4,272,723	—	3,234,947	338,267	699,509	—	—	—	—
Libraries	97,929	—	82,053	4,550	11,326	—	—	—	—
Social services and income maintenance:									
Public welfare	147,701	—	132,826	7,123	7,752	—	—	—	—
Cash assistance and vendor payments	46,830	—	45,700	405	725	—	—	—	—
Hospitals	7,005	—	7,004	—	1	—	—	—	—
Health	85,356	—	70,776	5,604	8,976	—	—	—	—
Transportation:									
Highways	359,826	—	250,858	37,145	71,823	—	—	—	—
Other transportation	22,589	—	20,608	1,464	517	—	—	—	—
Public safety:									
Police protection	483,215	—	404,641	37,363	41,211	—	—	—	—
Fire protection	331,752	—	277,634	23,364	30,754	—	—	—	—
Correction	20,015	—	15,573	1,494	2,948	—	—	—	—
Protective inspection and regulation	20,015	—	15,573	1,494	2,948	—	—	—	—
Environment and housing:									
Natural resources	789	—	535	—	254	—	—	—	—
Parks and recreation	148,407	—	119,457	13,658	15,292	—	—	—	—
Housing and community development	321,579	—	285,960	19,023	16,596	—	—	—	—
Sewerage	223,956	—	166,841	24,644	32,471	—	—	—	—
Solid waste management	201,866	—	135,798	30,902	35,166	—	—	—	—
Governmental administration:									
Financial administration	128,769	—	89,371	11,580	27,818	—	—	—	—
Judicial and legal	27,197	—	23,016	1,514	2,667	—	—	—	—
General public buildings	71,698	—	60,404	4,239	7,055	—	—	—	—
Other government administration	136,769	—	107,146	10,155	19,468	—	—	—	—
Interest on general debt	223,540	—	163,036	18,369	42,135	—	—	—	—
General expenditure, n.e.c.	996,350	—	845,380	42,958	108,012	—	—	—	—
Utility and liquor store expenditure	421,851	—	232,816	169,598	19,437	—	—	—	—
Capital outlay	51,716	—	35,495	12,238	3,983	—	—	—	—
Debt outstanding	4,586,663	—	3,412,348	437,110	737,205	—	—	—	—
Long-term	4,439,677	—	3,285,750	425,881	728,046	—	—	—	—
Education	1,431,086	—	1,077,076	87,432	266,578	—	—	—	—
Utilities	569,634	—	411,057	142,585	15,992	—	—	—	—
Cash and security holdings	5,981,745	—	5,027,848	408,437	545,460	—	—	—	—
Percent distribution									
Number of areas	100.0	—	37.5	12.5	50.0	—	—	—	—
Population, 1996	100.0	—	75.1	7.7	17.2	—	—	—	—
Revenue¹	100.0	—	77.1	9.0	13.9	—	—	—	—
General revenue ¹	100.0	—	77.5	7.7	14.8	—	—	—	—
Intergovernmental revenue	100.0	—	74.8	8.7	16.5	—	—	—	—
From Federal government	100.0	—	92.0	4.3	3.7	—	—	—	—
From state government	100.0	—	72.7	9.2	18.1	—	—	—	—
General revenue from own sources	100.0	—	78.7	7.3	14.0	—	—	—	—
Taxes	100.0	—	79.1	6.7	14.2	—	—	—	—
Property	100.0	—	79.2	6.6	14.2	—	—	—	—
Charges and miscellaneous general revenue	100.0	—	76.3	10.4	13.3	—	—	—	—
Current charges	100.0	—	75.1	10.8	14.1	—	—	—	—
Miscellaneous general revenue	100.0	—	78.6	9.6	11.8	—	—	—	—
Interest earnings	100.0	—	78.4	8.6	13.0	—	—	—	—
Utility and liquor store revenue	100.0	—	49.1	47.5	3.4	—	—	—	—
Expenditure¹	100.0	—	77.4	9.1	13.5	—	—	—	—
Direct expenditure by function	100.0	—	77.4	9.1	13.5	—	—	—	—
Direct general expenditure	100.0	—	78.2	7.6	14.2	—	—	—	—
Capital outlay	100.0	—	79.7	6.0	14.3	—	—	—	—
Construction only	100.0	—	83.0	4.6	12.5	—	—	—	—
Education services:									
Education	100.0	—	75.7	7.9	16.4	—	—	—	—
Libraries	100.0	—	83.8	4.6	11.6	—	—	—	—
Social services and income maintenance:									
Public welfare	100.0	—	89.9	4.8	5.2	—	—	—	—
Cash assistance and vendor payments	100.0	—	97.6	.9	1.5	—	—	—	—
Hospitals	100.0	—	100.0	—	.0	—	—	—	—
Health	100.0	—	82.9	6.6	10.5	—	—	—	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
CONNECTICUT—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	69.7	10.3	20.0	—	—	—	—
Other transportation	100.0	—	91.2	6.5	2.3	—	—	—	—
Public safety:									
Police protection	100.0	—	83.7	7.7	8.5	—	—	—	—
Fire protection	100.0	—	83.7	7.0	9.3	—	—	—	—
Correction									
Protective inspection and regulation	100.0	—	77.8	7.5	14.7	—	—	—	—
Environment and housing:									
Natural resources	100.0	—	67.8	—	32.2	—	—	—	—
Parks and recreation	100.0	—	80.5	9.2	10.3	—	—	—	—
Housing and community development	100.0	—	88.9	5.9	5.2	—	—	—	—
Sewerage	100.0	—	74.5	11.0	14.5	—	—	—	—
Solid waste management	100.0	—	67.3	15.3	17.4	—	—	—	—
Governmental administration:									
Financial administration	100.0	—	69.4	9.0	21.6	—	—	—	—
Judicial and legal	100.0	—	84.6	5.6	9.8	—	—	—	—
General public buildings	100.0	—	84.2	5.9	9.8	—	—	—	—
Other government administration	100.0	—	78.3	7.4	14.2	—	—	—	—
Interest on general debt	100.0	—	72.9	8.2	18.8	—	—	—	—
General expenditure, n.e.c.	100.0	—	84.8	4.3	10.8	—	—	—	—
Utility and liquor store expenditure	100.0	—	55.2	40.2	4.6	—	—	—	—
Capital outlay	100.0	—	68.6	23.7	7.7	—	—	—	—
Debt outstanding	100.0	—	74.4	9.5	16.1	—	—	—	—
Long-term	100.0	—	74.0	9.6	16.4	—	—	—	—
Education	100.0	—	75.3	6.1	18.6	—	—	—	—
Utilities	100.0	—	72.2	25.0	2.8	—	—	—	—
Cash and security holdings	100.0	—	84.1	6.8	9.1	—	—	—	—
Per capita amounts (dollars)									
Revenue ¹	2,819.40	—	2,891.96	3,329.68	2,275.46	—	—	—	—
General revenue ¹	2,603.96	—	2,686.12	2,621.94	2,237.21	—	—	—	—
Intergovernmental revenue	800.64	—	797.53	908.58	766.19	—	—	—	—
From Federal government	89.65	—	109.81	49.85	19.34	—	—	—	—
From state government	710.99	—	687.72	858.73	746.86	—	—	—	—
General revenue from own sources	1,803.32	—	1,888.59	1,713.37	1,471.02	—	—	—	—
Taxes	1,516.53	—	1,597.23	1,325.42	1,249.18	—	—	—	—
Property	1,497.22	—	1,577.57	1,296.54	1,235.65	—	—	—	—
Charges and miscellaneous general revenue	286.80	—	291.36	387.94	221.84	—	—	—	—
Current charges	185.36	—	185.29	260.60	152.21	—	—	—	—
Miscellaneous general revenue	101.43	—	106.08	127.35	69.63	—	—	—	—
Interest earnings	50.27	—	52.45	56.69	37.89	—	—	—	—
Utility and liquor store revenue	105.20	—	68.69	652.74	20.95	—	—	—	—
Utility and liquor store revenue	105.20	—	68.69	652.74	20.95	—	—	—	—
Expenditure ¹	2,725.51	—	2,807.26	3,226.91	2,145.36	—	—	—	—
Direct expenditure by function	2,725.07	—	2,806.83	3,226.60	2,144.83	—	—	—	—
Direct general expenditure	2,537.70	—	2,639.65	2,526.24	2,097.62	—	—	—	—
Capital outlay	212.00	—	224.88	166.92	175.84	—	—	—	—
Construction only	170.53	—	188.32	101.76	123.45	—	—	—	—
Education services:									
Education	1,304.95	—	1,314.95	1,349.10	1,241.64	—	—	—	—
Libraries	29.91	—	33.35	18.15	20.10	—	—	—	—
Social services and income maintenance:									
Public welfare	45.11	—	53.99	28.41	13.76	—	—	—	—
Cash assistance and vendor payments	14.30	—	18.58	1.62	1.29	—	—	—	—
Hospitals	2.14	—	2.85	—	.00	—	—	—	—
Health	26.07	—	28.77	22.35	15.93	—	—	—	—
Transportation:									
Highways	109.90	—	101.97	148.14	127.49	—	—	—	—
Other transportation	6.90	—	8.38	5.84	.92	—	—	—	—
Public safety:									
Police protection	147.58	—	164.48	149.01	73.15	—	—	—	—
Fire protection	101.32	—	112.85	93.18	54.59	—	—	—	—
Correction									
Protective inspection and regulation	6.11	—	6.33	5.96	5.23	—	—	—	—
Environment and housing:									
Natural resources .....	.24	—	.22	—	.45	—	—	—	—
Parks and recreation	45.33	—	48.56	54.47	27.14	—	—	—	—
Housing and community development	98.21	—	116.24	75.87	29.46	—	—	—	—
Sewerage	68.40	—	67.82	98.29	57.64	—	—	—	—
Solid waste management	61.65	—	55.20	123.25	62.42	—	—	—	—
Governmental administration:									
Financial administration	39.33	—	36.33	46.18	49.38	—	—	—	—
Judicial and legal	8.31	—	9.36	6.04	4.73	—	—	—	—
General public buildings	21.90	—	24.55	16.91	12.52	—	—	—	—
Other government administration	41.77	—	43.55	40.50	34.56	—	—	—	—
Interest on general debt	68.27	—	66.27	73.26	74.79	—	—	—	—
General expenditure, n.e.c.	304.30	—	343.63	171.33	191.72	—	—	—	—
Utility and liquor store expenditure	128.84	—	94.64	676.40	34.50	—	—	—	—
Capital outlay	15.79	—	14.43	48.81	7.07	—	—	—	—
Debt outstanding	1,400.83	—	1,387.06	1,743.31	1,308.55	—	—	—	—
Long-term	1,355.94	—	1,335.60	1,698.53	1,292.29	—	—	—	—
Education	437.07	—	437.81	348.70	473.18	—	—	—	—
Utilities	173.97	—	167.09	568.67	28.39	—	—	—	—
Cash and security holdings	1,826.91	—	2,043.74	1,628.96	968.20	—	—	—	—

See footnotes at end of table.

Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
DELAWARE									
Amount (thousand dollars)									
Number of areas	3	—	—	1	2	—	—	—	—
Population, 1996	724,842	—	—	471,417	253,425	—	—	—	—
Revenue¹	1,596,882	—	—	1,019,151	577,731	—	—	—	—
General revenue ¹	1,434,267	—	—	942,947	491,320	—	—	—	—
Intergovernmental revenue	701,889	—	—	402,071	299,818	—	—	—	—
From Federal government	48,245	—	—	36,311	11,934	—	—	—	—
From state government	653,644	—	—	365,760	287,884	—	—	—	—
General revenue from own sources	732,378	—	—	540,876	191,502	—	—	—	—
Taxes	412,470	—	—	306,630	105,840	—	—	—	—
Property	341,740	—	—	249,374	92,366	—	—	—	—
Charges and miscellaneous general revenue	319,908	—	—	234,246	85,662	—	—	—	—
Current charges	212,768	—	—	155,627	57,141	—	—	—	—
Miscellaneous general revenue	107,140	—	—	78,619	28,521	—	—	—	—
Interest earnings	66,990	—	—	53,167	13,823	—	—	—	—
Utility and liquor store revenue	130,079	—	—	47,704	82,375	—	—	—	—
Expenditure¹	1,553,846	—	—	999,295	554,551	—	—	—	—
Direct expenditure by function	1,550,625	—	—	996,093	554,532	—	—	—	—
Direct general expenditure	1,419,736	—	—	932,616	487,120	—	—	—	—
Capital outlay	167,307	—	—	117,117	50,190	—	—	—	—
Construction only	119,575	—	—	87,100	32,475	—	—	—	—
Education services:									
Education	862,181	—	—	530,383	331,798	—	—	—	—
Libraries	24,287	—	—	10,425	13,862	—	—	—	—
Social services and income maintenance:									
Public welfare	1,541	—	—	760	781	—	—	—	—
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	9,013	—	—	5,608	3,405	—	—	—	—
Transportation:									
Highways	73,859	—	—	65,677	8,182	—	—	—	—
Other transportation	2,872	—	—	2,588	284	—	—	—	—
Public safety:									
Police protection	81,867	—	—	60,450	21,417	—	—	—	—
Fire protection	14,402	—	—	12,050	2,352	—	—	—	—
Correction	6,555	—	—	4,993	1,562	—	—	—	—
Protective inspection and regulation	—	—	—	—	—	—	—	—	—
Environment and housing:									
Natural resources	25,767	—	—	16,280	9,487	—	—	—	—
Parks and recreation	22,528	—	—	18,891	3,637	—	—	—	—
Housing and community development	41,366	—	—	36,693	4,673	—	—	—	—
Sewerage	79,313	—	—	48,321	30,992	—	—	—	—
Solid waste management	17,503	—	—	11,456	6,047	—	—	—	—
Governmental administration:									
Financial administration	24,020	—	—	12,673	11,347	—	—	—	—
Judicial and legal	8,059	—	—	7,185	874	—	—	—	—
General public buildings	20,063	—	—	15,274	4,789	—	—	—	—
Other government administration	20,205	—	—	13,616	6,589	—	—	—	—
Interest on general debt	67,159	—	—	50,756	16,403	—	—	—	—
General expenditure, n.e.c.	17,176	—	—	8,537	8,639	—	—	—	—
Utility and liquor store expenditure	110,664	—	—	45,064	65,600	—	—	—	—
Capital outlay	11,366	—	—	7,609	3,757	—	—	—	—
Debt outstanding	1,311,108	—	—	968,301	342,807	—	—	—	—
Long-term	1,260,891	—	—	920,541	340,350	—	—	—	—
Education	132,765	—	—	84,770	47,995	—	—	—	—
Utilities	104,917	—	—	38,433	66,484	—	—	—	—
Cash and security holdings	1,176,618	—	—	933,155	243,463	—	—	—	—
Percent distribution									
Number of areas	100.0	—	—	33.3	66.7	—	—	—	—
Population, 1996	100.0	—	—	65.0	35.0	—	—	—	—
Revenue¹	100.0	—	—	63.8	36.2	—	—	—	—
General revenue ¹	100.0	—	—	65.7	34.3	—	—	—	—
Intergovernmental revenue	100.0	—	—	57.3	42.7	—	—	—	—
From Federal government	100.0	—	—	75.3	24.7	—	—	—	—
From state government	100.0	—	—	56.0	44.0	—	—	—	—
General revenue from own sources	100.0	—	—	73.9	26.1	—	—	—	—
Taxes	100.0	—	—	74.3	25.7	—	—	—	—
Property	100.0	—	—	73.0	27.0	—	—	—	—
Charges and miscellaneous general revenue	100.0	—	—	73.2	26.8	—	—	—	—
Current charges	100.0	—	—	73.1	26.9	—	—	—	—
Miscellaneous general revenue	100.0	—	—	73.4	26.6	—	—	—	—
Interest earnings	100.0	—	—	79.4	20.6	—	—	—	—
Utility and liquor store revenue	100.0	—	—	36.7	63.3	—	—	—	—
Expenditure¹	100.0	—	—	64.3	35.7	—	—	—	—
Direct expenditure by function	100.0	—	—	64.2	35.8	—	—	—	—
Direct general expenditure	100.0	—	—	65.7	34.3	—	—	—	—
Capital outlay	100.0	—	—	70.0	30.0	—	—	—	—
Construction only	100.0	—	—	72.8	27.2	—	—	—	—
Education services:									
Education	100.0	—	—	61.5	38.5	—	—	—	—
Libraries	100.0	—	—	42.9	57.1	—	—	—	—
Social services and income maintenance:									
Public welfare	100.0	—	—	49.3	50.7	—	—	—	—
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	—	—	62.2	37.8	—	—	—	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
DELAWARE—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	88.9	11.1	—	—	—	—
Other transportation	100.0	—	—	90.1	9.9	—	—	—	—
Public safety:									
Police protection	100.0	—	—	73.8	26.2	—	—	—	—
Fire protection	100.0	—	—	83.7	16.3	—	—	—	—
Correction:									
Protective inspection and regulation	100.0	—	—	76.2	23.8	—	—	—	—
Environment and housing:									
Natural resources	100.0	—	—	63.2	36.8	—	—	—	—
Parks and recreation	100.0	—	—	83.9	16.1	—	—	—	—
Housing and community development	100.0	—	—	88.7	11.3	—	—	—	—
Sewerage	100.0	—	—	60.9	39.1	—	—	—	—
Solid waste management	100.0	—	—	65.5	34.5	—	—	—	—
Governmental administration:									
Financial administration	100.0	—	—	52.8	47.2	—	—	—	—
Judicial and legal	100.0	—	—	89.2	10.8	—	—	—	—
General public buildings	100.0	—	—	76.1	23.9	—	—	—	—
Other government administration	100.0	—	—	67.4	32.6	—	—	—	—
Interest on general debt	100.0	—	—	75.6	24.4	—	—	—	—
General expenditure, n.e.c.	100.0	—	—	49.7	50.3	—	—	—	—
Utility and liquor store expenditure	100.0	—	—	40.7	59.3	—	—	—	—
Capital outlay	100.0	—	—	66.9	33.1	—	—	—	—
Debt outstanding	100.0	—	—	73.9	26.1	—	—	—	—
Long-term	100.0	—	—	73.0	27.0	—	—	—	—
Education	100.0	—	—	63.8	36.2	—	—	—	—
Utilities	100.0	—	—	36.6	63.4	—	—	—	—
Cash and security holdings	100.0	—	—	79.3	20.7	—	—	—	—
Per capita amounts (dollars)									
Revenue ¹	2,203.08	—	—	2,161.89	2,279.69	—	—	—	—
General revenue ¹	1,978.73	—	—	2,000.24	1,938.72	—	—	—	—
Intergovernmental revenue	968.33	—	—	852.90	1,183.06	—	—	—	—
From Federal government	66.56	—	—	77.03	47.09	—	—	—	—
From state government	901.77	—	—	775.87	1,135.97	—	—	—	—
General revenue from own sources	1,010.40	—	—	1,147.34	755.66	—	—	—	—
Taxes	569.05	—	—	650.44	417.64	—	—	—	—
Property	471.47	—	—	528.99	364.47	—	—	—	—
Charges and miscellaneous general revenue	441.35	—	—	496.90	338.02	—	—	—	—
Current charges	293.54	—	—	330.13	225.47	—	—	—	—
Miscellaneous general revenue	147.81	—	—	166.77	112.54	—	—	—	—
Interest earnings	92.42	—	—	112.78	54.54	—	—	—	—
Utility and liquor store revenue	179.46	—	—	101.19	325.05	—	—	—	—
Expenditure ¹	2,143.70	—	—	2,119.77	2,188.23	—	—	—	—
Direct expenditure by function	2,139.26	—	—	2,112.98	2,188.15	—	—	—	—
Direct general expenditure	1,958.68	—	—	1,978.32	1,922.15	—	—	—	—
Capital outlay	230.82	—	—	248.44	198.05	—	—	—	—
Construction only	164.97	—	—	184.76	128.14	—	—	—	—
Education services:									
Education	1,189.47	—	—	1,125.08	1,309.26	—	—	—	—
Libraries	33.51	—	—	22.11	54.70	—	—	—	—
Social services and income maintenance:									
Public welfare	2.13	—	—	1.61	3.08	—	—	—	—
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	12.43	—	—	11.90	13.44	—	—	—	—
Transportation:									
Highways	101.90	—	—	139.32	32.29	—	—	—	—
Other transportation	3.96	—	—	5.49	1.12	—	—	—	—
Public safety:									
Police protection	112.94	—	—	128.23	84.51	—	—	—	—
Fire protection	19.87	—	—	25.56	9.28	—	—	—	—
Correction:									
Protective inspection and regulation	9.04	—	—	10.59	6.16	—	—	—	—
Environment and housing:									
Natural resources	35.55	—	—	34.53	37.44	—	—	—	—
Parks and recreation	31.08	—	—	40.07	14.35	—	—	—	—
Housing and community development	57.07	—	—	77.84	18.44	—	—	—	—
Sewerage	109.42	—	—	102.50	122.29	—	—	—	—
Solid waste management	24.15	—	—	24.30	23.86	—	—	—	—
Governmental administration:									
Financial administration	33.14	—	—	26.88	44.77	—	—	—	—
Judicial and legal	11.12	—	—	15.24	3.45	—	—	—	—
General public buildings	27.68	—	—	32.40	18.90	—	—	—	—
Other government administration	27.88	—	—	28.88	26.00	—	—	—	—
Interest on general debt	92.65	—	—	107.67	64.73	—	—	—	—
General expenditure, n.e.c.	23.70	—	—	18.11	34.09	—	—	—	—
Utility and liquor store expenditure	152.67	—	—	81.53	262.34	—	—	—	—
Capital outlay	15.68	—	—	16.14	14.82	—	—	—	—
Debt outstanding	1,808.82	—	—	2,054.02	1,352.70	—	—	—	—
Long-term	1,739.54	—	—	1,952.71	1,343.00	—	—	—	—
Education	183.16	—	—	179.82	189.39	—	—	—	—
Utilities	144.74	—	—	81.53	262.34	—	—	—	—
Cash and security holdings	1,623.28	—	—	1,979.47	960.69	—	—	—	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
DISTRICT OF COLUMBIA									
Amount (thousand dollars)									
Number of areas	1	—	1	—	—	—	—	—	—
Population, 1996	543,213	—	543,213	—	—	—	—	—	—
Revenue¹	6,388,858	—	6,388,858	—	—	—	—	—	—
General revenue ¹	5,279,014	—	5,279,014	—	—	—	—	—	—
Intergovernmental revenue	1,994,459	—	1,994,459	—	—	—	—	—	—
From Federal government	1,994,459	—	1,994,459	—	—	—	—	—	—
From State Government	—	—	—	—	—	—	—	—	—
General revenue from own sources	3,284,555	—	3,284,555	—	—	—	—	—	—
Taxes	2,637,408	—	2,637,408	—	—	—	—	—	—
Property	699,524	—	699,524	—	—	—	—	—	—
Charges and miscellaneous general revenue	647,147	—	647,147	—	—	—	—	—	—
Current charges	267,602	—	267,602	—	—	—	—	—	—
Miscellaneous general revenue	379,545	—	379,545	—	—	—	—	—	—
Interest earnings	92,990	—	92,990	—	—	—	—	—	—
Utility and liquor store revenue	380,435	—	380,435	—	—	—	—	—	—
Expenditure¹	5,999,351	—	5,999,351	—	—	—	—	—	—
Direct expenditure by function	5,999,351	—	5,999,351	—	—	—	—	—	—
Direct general expenditure	4,335,766	—	4,335,766	—	—	—	—	—	—
Capital outlay	309,100	—	309,100	—	—	—	—	—	—
Construction only	231,641	—	231,641	—	—	—	—	—	—
Education services:									
Education	673,089	—	673,089	—	—	—	—	—	—
Libraries	21,705	—	21,705	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	1,186,639	—	1,186,639	—	—	—	—	—	—
Cash assistance and vendor payments	969,946	—	969,946	—	—	—	—	—	—
Hospitals	297,366	—	297,366	—	—	—	—	—	—
Health	144,230	—	144,230	—	—	—	—	—	—
Transportation:									
Highways	117,916	—	117,916	—	—	—	—	—	—
Other transportation	2,176	—	2,176	—	—	—	—	—	—
Public safety:									
Police protection	279,805	—	279,805	—	—	—	—	—	—
Fire protection	98,671	—	98,671	—	—	—	—	—	—
Correction	300,157	—	300,157	—	—	—	—	—	—
Protective inspection and regulation	20,622	—	20,622	—	—	—	—	—	—
Environment and housing:									
Natural resources	—	—	—	—	—	—	—	—	—
Parks and recreation	72,113	—	72,113	—	—	—	—	—	—
Housing and community development	116,068	—	116,068	—	—	—	—	—	—
Sewerage	141,448	—	141,448	—	—	—	—	—	—
Solid waste management	31,902	—	31,902	—	—	—	—	—	—
Governmental administration:									
Financial administration	91,974	—	91,974	—	—	—	—	—	—
Judicial and legal	153,988	—	153,988	—	—	—	—	—	—
General public buildings	29,967	—	29,967	—	—	—	—	—	—
Other government administration	28,826	—	28,826	—	—	—	—	—	—
Interest on general debt	303,212	—	303,212	—	—	—	—	—	—
General expenditure, n.e.c.	223,892	—	223,892	—	—	—	—	—	—
Utility and liquor store expenditure	1,128,668	—	1,128,668	—	—	—	—	—	—
Capital outlay	354,110	—	354,110	—	—	—	—	—	—
Debt outstanding	4,274,596	—	4,274,596	—	—	—	—	—	—
Long-term	4,274,596	—	4,274,596	—	—	—	—	—	—
Education	304,771	—	304,771	—	—	—	—	—	—
Utilities	—	—	—	—	—	—	—	—	—
Cash and security holdings	6,614,451	—	6,614,451	—	—	—	—	—	—
Percent distribution									
Number of areas	100.0	—	100.0	—	—	—	—	—	—
Population, 1996	100.0	—	100.0	—	—	—	—	—	—
Revenue¹	100.0	—	100.0	—	—	—	—	—	—
General revenue ¹	100.0	—	100.0	—	—	—	—	—	—
Intergovernmental revenue	100.0	—	100.0	—	—	—	—	—	—
From Federal government	100.0	—	100.0	—	—	—	—	—	—
From State Government	—	—	—	—	—	—	—	—	—
General revenue from own sources	100.0	—	100.0	—	—	—	—	—	—
Taxes	100.0	—	100.0	—	—	—	—	—	—
Property	100.0	—	100.0	—	—	—	—	—	—
Charges and miscellaneous general revenue	100.0	—	100.0	—	—	—	—	—	—
Current charges	100.0	—	100.0	—	—	—	—	—	—
Miscellaneous general revenue	100.0	—	100.0	—	—	—	—	—	—
Interest earnings	100.0	—	100.0	—	—	—	—	—	—
Utility and liquor store revenue	100.0	—	100.0	—	—	—	—	—	—
Expenditure¹	100.0	—	100.0	—	—	—	—	—	—
Direct expenditure by function	100.0	—	100.0	—	—	—	—	—	—
Direct general expenditure	100.0	—	100.0	—	—	—	—	—	—
Capital outlay	100.0	—	100.0	—	—	—	—	—	—
Construction only	100.0	—	100.0	—	—	—	—	—	—
Education services:									
Education	100.0	—	100.0	—	—	—	—	—	—
Libraries	100.0	—	100.0	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	100.0	—	100.0	—	—	—	—	—	—
Cash assistance and vendor payments	100.0	—	100.0	—	—	—	—	—	—
Hospitals	100.0	—	100.0	—	—	—	—	—	—
Health	100.0	—	100.0	—	—	—	—	—	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
DISTRICT OF COLUMBIA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	100.0	—	—	—	—	—	—
Other transportation	100.0	—	100.0	—	—	—	—	—	—
Public safety:									
Police protection	100.0	—	100.0	—	—	—	—	—	—
Fire protection	100.0	—	100.0	—	—	—	—	—	—
Correction	100.0	—	100.0	—	—	—	—	—	—
Protective inspection and regulation	100.0	—	100.0	—	—	—	—	—	—
Environment and housing:									
Natural resources									
Parks and recreation	100.0	—	100.0	—	—	—	—	—	—
Housing and community development	100.0	—	100.0	—	—	—	—	—	—
Sewerage	100.0	—	100.0	—	—	—	—	—	—
Solid waste management	100.0	—	100.0	—	—	—	—	—	—
Governmental administration:									
Financial administration	100.0	—	100.0	—	—	—	—	—	—
Judicial and legal	100.0	—	100.0	—	—	—	—	—	—
General public buildings	100.0	—	100.0	—	—	—	—	—	—
Other government administration	100.0	—	100.0	—	—	—	—	—	—
Interest on general debt	100.0	—	100.0	—	—	—	—	—	—
General expenditure, n.e.c.	100.0	—	100.0	—	—	—	—	—	—
Utility and liquor store expenditure	100.0	—	100.0	—	—	—	—	—	—
Capital outlay	100.0	—	100.0	—	—	—	—	—	—
Debt outstanding	100.0	—	100.0	—	—	—	—	—	—
Long-term	100.0	—	100.0	—	—	—	—	—	—
Education									
Utilities	100.0	—	100.0	—	—	—	—	—	—
Cash and security holdings	100.0	—	100.0	—	—	—	—	—	—
Per capita amounts (dollars)									
Revenue¹	11,761.24	—	11,761.24	—	—	—	—	—	—
General revenue ¹	9,718.13	—	9,718.13	—	—	—	—	—	—
Intergovernmental revenue	3,671.60	—	3,671.60	—	—	—	—	—	—
From Federal government	3,671.60	—	3,671.60	—	—	—	—	—	—
From State Government									
General revenue from own sources	6,046.53	—	6,046.53	—	—	—	—	—	—
Taxes	4,855.20	—	4,855.20	—	—	—	—	—	—
Property	1,287.75	—	1,287.75	—	—	—	—	—	—
Charges and miscellaneous general revenue	1,191.33	—	1,191.33	—	—	—	—	—	—
Current charges	492.63	—	492.63	—	—	—	—	—	—
Miscellaneous general revenue	698.70	—	698.70	—	—	—	—	—	—
Interest earnings	171.19	—	171.19	—	—	—	—	—	—
Utility and liquor store revenue	700.34	—	700.34	—	—	—	—	—	—
Expenditure¹	11,044.20	—	11,044.20	—	—	—	—	—	—
Direct expenditure by function	11,044.20	—	11,044.20	—	—	—	—	—	—
Direct general expenditure	7,981.71	—	7,981.71	—	—	—	—	—	—
Capital outlay	569.02	—	569.02	—	—	—	—	—	—
Construction only	426.43	—	426.43	—	—	—	—	—	—
Education services:									
Education	1,239.09	—	1,239.09	—	—	—	—	—	—
Libraries	39.96	—	39.96	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	2,184.48	—	2,184.48	—	—	—	—	—	—
Cash assistance and vendor payments	1,785.57	—	1,785.57	—	—	—	—	—	—
Hospitals	547.42	—	547.42	—	—	—	—	—	—
Health	265.51	—	265.51	—	—	—	—	—	—
Transportation:									
Highways	217.07	—	217.07	—	—	—	—	—	—
Other transportation	4.01	—	4.01	—	—	—	—	—	—
Public safety:									
Police protection	515.09	—	515.09	—	—	—	—	—	—
Fire protection	181.64	—	181.64	—	—	—	—	—	—
Correction	552.56	—	552.56	—	—	—	—	—	—
Protective inspection and regulation	37.96	—	37.96	—	—	—	—	—	—
Environment and housing:									
Natural resources									
Parks and recreation	132.75	—	132.75	—	—	—	—	—	—
Housing and community development	213.67	—	213.67	—	—	—	—	—	—
Sewerage	260.39	—	260.39	—	—	—	—	—	—
Solid waste management	58.73	—	58.73	—	—	—	—	—	—
Governmental administration:									
Financial administration	169.31	—	169.31	—	—	—	—	—	—
Judicial and legal	283.48	—	283.48	—	—	—	—	—	—
General public buildings	55.17	—	55.17	—	—	—	—	—	—
Other government administration	53.07	—	53.07	—	—	—	—	—	—
Interest on general debt	558.18	—	558.18	—	—	—	—	—	—
General expenditure, n.e.c.	412.16	—	412.16	—	—	—	—	—	—
Utility and liquor store expenditure	2,077.76	—	2,077.76	—	—	—	—	—	—
Capital outlay	651.88	—	651.88	—	—	—	—	—	—
Debt outstanding	7,869.10	—	7,869.10	—	—	—	—	—	—
Long-term	7,869.10	—	7,869.10	—	—	—	—	—	—
Education									
Utilities	561.05	—	561.05	—	—	—	—	—	—
Cash and security holdings	12,176.53	—	12,176.53	—	—	—	—	—	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
FLORIDA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	14.7	30.7	26.2	19.6	2.8	3.8	2.1	.2
Other transportation	100.0	60.6	26.8	7.1	4.3	.7	.3	.1	—
Public safety:									
Police protection	100.0	33.5	29.8	15.0	15.6	3.0	2.0	1.1	.1
Fire protection	100.0	30.2	35.1	17.0	14.2	2.0	1.1	.4	.0
Correction	100.0	31.5	31.5	13.3	17.9	2.3	1.8	1.5	.2
Protective inspection and regulation	100.0	34.9	29.8	16.0	15.0	2.4	1.3	.5	.1
Environment and housing:									
Natural resources	100.0	6.4	34.0	34.3	18.3	.8	1.4	4.8	.0
Parks and recreation	100.0	28.8	40.6	16.6	10.9	2.2	.6	.3	.0
Housing and community development	100.0	44.4	28.8	11.7	9.2	2.2	1.9	1.7	.0
Sewerage	100.0	49.5	25.8	10.8	10.7	1.3	.9	1.0	.0
Solid waste management	100.0	28.5	30.7	17.6	16.3	3.2	2.2	1.4	.1
Governmental administration:									
Financial administration	100.0	21.5	31.2	19.7	19.0	4.1	2.5	1.8	.2
Judicial and legal	100.0	29.4	36.3	14.6	14.5	2.3	1.8	1.0	.1
General public buildings	100.0	31.9	68.1	—	—	—	—	—	—
Other government administration	100.0	24.3	31.4	16.8	19.8	2.3	2.5	2.6	.2
Interest on general debt	100.0	27.2	38.7	15.6	15.5	1.7	.9	.4	.0
General expenditure, n.e.c.	100.0	26.3	34.3	15.0	18.7	2.6	2.0	1.0	.1
Utility and liquor store expenditure	100.0	18.2	40.2	14.3	20.1	5.6	1.0	.5	.0
Capital outlay	100.0	28.3	41.4	12.0	9.2	9.0	.0	.0	.0
Debt outstanding	100.0	25.9	39.7	15.6	15.7	2.1	.7	.3	.0
Long-term	100.0	25.9	39.7	15.6	15.7	2.1	.7	.3	.0
Education	100.0	34.0	24.1	19.4	18.9	2.0	1.1	.5	.0
Utilities	100.0	14.5	47.3	15.1	19.8	3.1	.2	.1	—
Cash and security holdings	100.0	27.0	39.4	15.0	14.9	2.3	.8	.5	.0
Per capita amounts (dollars)									
Revenue ¹	3,226.52	3,757.02	3,476.67	2,793.76	2,750.65	3,592.91	2,397.77	2,559.62	2,113.96
General revenue ¹	2,860.87	3,517.33	2,910.30	2,558.88	2,354.00	3,103.68	2,253.24	2,443.79	2,003.15
Intergovernmental revenue	873.37	1,016.21	838.89	752.38	799.40	847.57	1,070.81	1,343.25	1,182.79
From Federal government	90.35	136.92	88.78	60.38	64.00	81.89	64.26	149.89	58.80
From state government	783.03	879.29	750.11	692.00	735.40	765.68	1,006.55	1,193.36	1,123.99
General revenue from own sources	1,987.50	2,501.12	2,071.41	1,806.50	1,554.60	2,256.11	1,182.44	1,100.54	820.36
Taxes	1,017.18	1,186.24	1,133.33	826.47	880.73	1,259.02	662.81	608.24	551.53
Property	801.57	912.19	889.86	661.46	719.57	1,035.79	499.51	427.14	479.88
Charges and miscellaneous general revenue	970.31	1,314.88	938.08	980.04	673.87	997.09	519.63	492.30	268.83
Current charges	663.36	1,007.34	596.10	693.46	372.30	655.55	325.47	344.59	165.83
Miscellaneous general revenue	306.95	307.54	341.98	286.57	301.57	341.54	194.15	147.70	103.01
Interest earnings	174.35	169.14	223.41	143.73	168.76	153.67	58.79	61.96	26.56
Utility and liquor store revenue	296.89	148.54	454.64	201.61	363.20	475.53	137.16	110.50	110.81
Expenditure ¹	3,186.32	3,838.46	3,362.45	2,724.33	2,721.90	3,406.67	2,360.98	2,493.24	2,099.27
Direct expenditure by function	3,177.09	3,833.97	3,346.59	2,717.78	2,714.71	3,392.59	2,353.12	2,482.06	2,083.03
Direct general expenditure	2,824.00	3,548.66	2,860.21	2,476.21	2,351.85	2,678.18	2,235.76	2,381.46	1,983.18
Capital outlay	409.11	493.23	453.98	319.28	365.67	319.43	269.06	346.66	293.60
Construction only	283.05	345.92	346.69	205.30	240.88	161.31	133.85	108.09	208.05
Education services:									
Education	1,080.55	1,183.67	1,047.80	977.24	1,083.57	1,048.55	1,175.68	1,247.88	1,102.96
Libraries	19.91	22.33	20.98	20.26	16.75	15.36	13.58	15.30	12.36
Social services and income maintenance:									
Public welfare	22.67	24.89	34.45	14.99	11.59	19.07	21.07	7.25	38.05
Cash assistance and vendor payments .....	.42	1.74	—	—	—	—	—	—	—
Hospitals	219.81	470.75	105.75	264.84	44.19	269.24	104.17	120.72	—
Health	30.77	30.42	33.12	25.95	27.99	55.22	40.57	27.19	65.24
Transportation:									
Highways	114.56	68.94	119.42	148.55	120.15	122.91	157.01	133.70	157.78
Other transportation	90.95	225.93	82.91	32.04	20.84	24.93	9.51	7.20	—
Public safety:									
Police protection	202.32	278.06	205.04	149.72	168.69	232.97	143.76	122.13	112.85
Fire protection	86.73	107.25	103.52	72.81	65.91	66.74	34.37	19.97	15.61
Correction	62.88	81.05	67.26	41.46	60.29	55.53	41.21	54.25	82.60
Protective inspection and regulation	17.87	25.55	18.09	14.15	14.38	16.82	8.57	4.55	9.79
Environment and housing:									
Natural resources	54.50	14.18	62.99	92.35	53.37	17.65	27.45	148.67	8.97
Parks and recreation	91.48	107.82	126.10	74.92	53.58	77.05	21.40	15.85	13.81
Housing and community development	51.22	93.25	50.17	29.58	25.17	42.83	35.55	50.55	13.52
Sewerage	79.18	160.69	69.47	42.11	45.48	39.00	25.90	43.56	6.01
Solid waste management	101.52	118.50	105.73	88.51	88.68	124.71	80.66	82.23	75.62
Governmental administration:									
Financial administration	62.84	55.23	66.67	61.20	63.86	98.33	57.05	65.39	104.46
Judicial and legal	51.87	62.44	63.95	37.41	40.40	44.97	34.02	29.69	46.34
General public buildings	4.88	6.39	—	—	—	—	—	—	—
Other government administration	32.81	32.64	35.04	27.28	34.89	29.45	29.90	47.34	52.25
Interest on general debt	192.42	214.40	253.07	148.08	159.72	125.14	62.46	48.72	4.27
General expenditure, n.e.c.	152.24	164.27	177.39	112.75	152.34	151.69	111.88	89.35	60.69
Utility and liquor store expenditure	326.93	244.44	446.54	231.12	351.32	710.85	115.05	98.51	99.85
Capital outlay	33.00	38.26	46.41	19.64	16.19	114.92	.55	.66	1.41
Debt outstanding	3,779.66	4,010.41	5,101.84	2,908.05	3,182.72	2,990.67	977.60	692.41	78.53
Long-term	3,779.34	4,010.16	5,101.84	2,907.93	3,182.36	2,990.67	977.17	683.72	78.53
Education	451.64	629.96	369.47	433.29	456.91	354.91	174.63	120.07	63.50
Utilities	875.33	518.31	1,405.29	655.61	928.59	1,029.23	64.81	43.29	—
Cash and security holdings	3,201.68	3,545.99	4,290.11	2,380.27	2,554.71	2,817.40	884.20	965.37	414.44

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
GEORGIA									
Amount (thousand dollars)									
Number of areas	159	—	3	1	8	21	23	63	40
Population, 1996	7,353,225	—	1,846,964	478,001	1,298,052	1,554,516	838,876	1,065,037	271,779
Revenue¹	22,073,881	—	7,682,460	1,329,331	3,260,892	4,412,989	2,214,920	2,593,914	579,375
General revenue ¹	19,321,388	—	6,269,335	1,219,118	3,038,606	3,932,597	1,994,546	2,317,341	549,845
Intergovernmental revenue	6,635,310	—	1,830,885	341,662	1,137,701	1,306,627	812,974	937,305	268,156
From Federal government	616,139	—	318,663	5,218	132,553	60,642	42,719	46,012	10,332
From state government	6,019,171	—	1,512,222	336,444	1,005,148	1,245,985	770,255	891,293	257,824
General revenue from own sources	12,686,078	—	4,438,450	877,456	1,900,905	2,625,970	1,181,572	1,380,036	281,689
Taxes	7,272,979	—	2,725,208	493,623	1,232,718	1,350,960	549,353	747,245	173,872
Property	4,908,319	—	1,888,527	417,176	772,372	881,081	332,824	495,420	120,919
Charges and miscellaneous general revenue	5,413,099	—	1,713,242	383,833	668,187	1,275,010	632,219	632,791	107,817
Current charges	3,895,597	—	1,179,825	262,819	407,594	1,009,407	540,480	416,981	78,491
Miscellaneous general revenue	1,517,502	—	533,417	121,014	260,593	265,603	91,739	215,810	29,326
Interest earnings	883,091	—	350,696	50,932	142,075	139,490	37,818	152,993	9,087
Utility and liquor store revenue	2,404,640	—	1,151,496	110,213	148,430	470,433	218,324	276,214	29,530
Expenditure¹	21,547,773	—	7,077,426	1,378,624	3,220,201	4,421,834	2,265,442	2,609,701	574,545
Direct expenditure by function	21,508,559	—	7,047,039	1,378,624	3,216,964	4,419,558	2,263,761	2,608,228	574,385
Direct general expenditure	18,353,678	—	5,371,970	1,225,025	2,999,892	3,867,742	2,042,920	2,308,308	537,821
Capital outlay	2,838,148	—	837,178	238,980	473,223	592,358	311,470	321,337	63,602
Construction only	1,903,328	—	633,039	169,894	330,187	350,254	168,091	215,945	35,918
Education services:									
Education	8,160,239	—	2,076,339	618,555	1,383,193	1,720,402	899,049	1,160,621	302,080
Libraries	77,806	—	33,973	7,783	16,205	10,791	4,210	4,185	659
Social services and income maintenance:									
Public welfare	88,888	—	44,668	3,266	9,108	11,345	4,738	11,678	4,085
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	2,176,516	—	557,621	160,790	107,302	654,413	381,795	271,011	43,584
Health	675,461	—	149,766	24,429	158,910	195,903	108,330	31,129	6,994
Transportation:									
Highways	831,549	—	210,640	80,773	126,369	154,586	96,209	128,092	34,880
Other transportation	218,891	—	192,745	1,109	13,716	6,776	3,072	1,407	66
Public safety:									
Police protection	881,339	—	289,452	45,079	172,786	180,147	76,137	94,202	23,536
Fire protection	430,590	—	162,928	28,702	90,179	86,874	32,119	25,454	4,334
Correction	342,313	—	109,856	15,189	85,842	51,471	37,557	36,470	5,928
Protective inspection and regulation	59,293	—	19,659	5,587	11,623	13,714	4,621	3,653	436
Environment and housing:									
Natural resources	20,661	—	2,446	394	2,133	6,996	2,180	4,823	1,689
Parks and recreation	297,785	—	107,389	18,208	70,565	56,983	24,512	17,149	2,979
Housing and community development	458,994	—	153,624	4,852	120,272	61,997	58,434	47,972	11,843
Sewerage	602,447	—	212,353	64,031	90,933	133,348	42,742	48,660	10,380
Solid waste management	394,113	—	107,263	5,804	60,814	87,613	59,471	58,334	14,814
Governmental administration:									
Financial administration	198,648	—	59,350	11,248	37,098	37,478	19,322	25,094	9,058
Judicial and legal	311,944	—	117,793	13,429	59,368	52,797	26,179	31,849	10,529
General public buildings	149,149	—	46,772	6,591	21,503	34,137	17,204	17,564	5,378
Other government administration	484,699	—	163,475	34,146	79,355	84,250	49,532	57,425	16,516
Interest on general debt	718,128	—	312,542	46,979	105,837	80,807	26,058	139,573	6,332
General expenditure, n.e.c.	774,225	—	241,316	28,081	176,781	144,914	69,449	91,963	21,721
Utility and liquor store expenditure	2,973,641	—	1,524,480	153,599	192,732	546,606	219,792	299,868	36,564
Capital outlay	594,689	—	260,104	62,004	53,645	134,658	33,585	43,779	6,914
Debt outstanding	19,697,930	—	10,449,647	1,006,133	2,477,972	2,593,951	745,008	2,266,529	158,690
Long-term	19,541,206	—	10,380,182	987,850	2,476,779	2,559,085	728,690	2,254,677	153,943
Education	3,086,975	—	762,595	431,515	546,215	854,760	185,718	270,192	35,980
Utilities	8,211,865	—	5,794,304	272,690	611,430	960,581	254,645	264,323	53,892
Cash and security holdings	17,985,603	—	8,745,638	827,663	2,810,766	2,223,627	766,754	2,424,518	186,637
Percent distribution									
Number of areas	100.0	—	1.9	.6	5.0	13.2	14.5	39.6	25.2
Population, 1996	100.0	—	25.1	6.5	17.7	21.1	11.4	14.5	3.7
Revenue¹	100.0	—	34.8	6.0	14.8	20.0	10.0	11.8	2.6
General revenue ¹	100.0	—	32.4	6.3	15.7	20.4	10.3	12.0	2.8
Intergovernmental revenue	100.0	—	27.6	5.1	17.1	19.7	12.3	14.1	4.0
From Federal government	100.0	—	51.7	.8	21.5	9.8	6.9	7.5	1.7
From state government	100.0	—	25.1	5.6	16.7	20.7	12.8	14.8	4.3
General revenue from own sources	100.0	—	35.0	6.9	15.0	20.7	9.3	10.9	2.2
Taxes	100.0	—	37.5	6.8	16.9	18.6	7.6	10.3	2.4
Property	100.0	—	38.5	8.5	15.7	18.0	6.8	10.1	2.5
Charges and miscellaneous general revenue	100.0	—	31.6	7.1	12.3	23.6	11.7	11.7	2.0
Current charges	100.0	—	30.3	6.7	10.5	25.9	13.9	10.7	2.0
Miscellaneous general revenue	100.0	—	35.2	8.0	17.2	17.5	6.0	14.2	1.9
Interest earnings	100.0	—	39.7	5.8	16.1	15.8	4.3	17.3	1.0
Utility and liquor store revenue	100.0	—	47.9	4.6	6.2	19.6	9.1	11.5	1.2
Expenditure¹	100.0	—	32.8	6.4	14.9	20.5	10.5	12.1	2.7
Direct expenditure by function	100.0	—	32.8	6.4	15.0	20.5	10.5	12.1	2.7
Direct general expenditure	100.0	—	29.3	6.7	16.3	21.1	11.1	12.6	2.9
Capital outlay	100.0	—	29.5	8.4	16.7	20.9	11.0	11.3	2.2
Construction only	100.0	—	33.3	8.9	17.3	18.4	8.8	11.3	1.9
Education services:									
Education	100.0	—	25.4	7.6	17.0	21.1	11.0	14.2	3.7
Libraries	100.0	—	43.7	10.0	20.8	13.9	5.4	5.4	.8
Social services and income maintenance:									
Public welfare	100.0	—	50.3	3.7	10.2	12.8	5.3	13.1	4.6
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	100.0	—	25.6	7.4	4.9	30.1	17.5	12.5	2.0
Health	100.0	—	22.2	3.6	23.5	29.0	16.0	4.6	1.0

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
GEORGIA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	25.3	9.7	15.2	18.6	11.6	15.4	4.2
Other transportation	100.0	—	88.1	.5	6.3	3.1	1.4	.6	.0
Public safety:									
Police protection	100.0	—	32.8	5.1	19.6	20.4	8.6	10.7	2.7
Fire protection	100.0	—	37.8	6.7	20.9	20.2	7.5	5.9	1.0
Correction	100.0	—	32.1	4.4	25.1	15.0	11.0	10.7	1.7
Protective inspection and regulation	100.0	—	33.2	9.4	19.6	23.1	7.8	6.2	.7
Environment and housing:									
Natural resources	100.0	—	11.8	1.9	10.3	33.9	10.6	23.3	8.2
Parks and recreation	100.0	—	36.1	6.1	23.7	19.1	8.2	5.8	1.0
Housing and community development	100.0	—	33.5	1.1	26.2	13.5	12.7	10.5	2.6
Sewerage	100.0	—	35.2	10.6	15.1	22.1	7.1	8.1	1.7
Solid waste management	100.0	—	27.2	1.5	15.4	22.2	15.1	14.8	3.8
Governmental administration:									
Financial administration	100.0	—	29.9	5.7	18.7	18.9	9.7	12.6	4.6
Judicial and legal	100.0	—	37.8	4.3	19.0	16.9	8.4	10.2	3.4
General public buildings	100.0	—	31.4	4.4	14.4	22.9	11.5	11.8	3.6
Other government administration	100.0	—	33.7	7.0	16.4	17.4	10.2	11.8	3.4
Interest on general debt	100.0	—	43.5	6.5	14.7	11.3	3.6	19.4	.9
General expenditure, n.e.c.	100.0	—	31.2	3.6	22.8	18.7	9.0	11.9	2.8
Utility and liquor store expenditure	100.0	—	51.3	5.2	6.5	18.4	7.4	10.1	1.2
Capital outlay	100.0	—	43.7	10.4	9.0	22.6	5.6	7.4	1.2
Debt outstanding	100.0	—	53.0	5.1	12.6	13.2	3.8	11.5	.8
Long-term	100.0	—	53.1	5.1	12.7	13.1	3.7	11.5	.8
Education	100.0	—	24.7	14.0	17.7	27.7	6.0	8.8	1.2
Utilities	100.0	—	70.6	3.3	7.4	11.7	3.1	3.2	.7
Cash and security holdings	100.0	—	48.6	4.6	15.6	12.4	4.3	13.5	1.0
Per capita amounts (dollars)									
Revenue ¹	3,001.93	—	4,159.51	2,781.02	2,512.14	2,838.82	2,640.34	2,435.52	2,131.79
General revenue ¹	2,627.61	—	3,394.40	2,550.45	2,340.90	2,529.79	2,377.64	2,175.83	2,023.13
Intergovernmental revenue	902.37	—	991.29	714.77	876.47	840.54	969.12	880.07	986.67
From Federal government	83.79	—	172.53	10.92	102.12	39.01	50.92	43.20	38.02
From state government	818.58	—	818.76	703.86	774.35	801.53	918.20	836.87	948.65
General revenue from own sources	1,725.24	—	2,403.11	1,835.68	1,464.43	1,689.25	1,408.52	1,295.76	1,036.46
Taxes	989.09	—	1,475.51	1,032.68	949.67	869.06	654.87	701.61	639.76
Property	667.51	—	1,022.50	872.75	595.02	566.79	396.75	465.17	444.92
Charges and miscellaneous general revenue	736.15	—	927.60	803.00	514.76	820.20	753.65	594.15	396.71
Current charges	529.78	—	638.79	549.83	314.00	649.34	644.29	391.52	288.80
Miscellaneous general revenue	206.37	—	288.81	253.17	200.76	170.86	109.36	202.63	107.90
Interest earnings	120.10	—	189.88	106.55	109.45	89.73	45.08	143.65	33.44
Utility and liquor store revenue	327.02	—	623.45	230.57	114.35	302.62	260.26	259.35	108.65
Expenditure ¹	2,930.38	—	3,831.92	2,884.14	2,480.80	2,844.51	2,700.57	2,450.34	2,114.02
Direct expenditure by function	2,925.05	—	3,815.47	2,884.14	2,478.30	2,843.04	2,698.56	2,448.96	2,113.43
Direct general expenditure	2,496.00	—	2,908.54	2,562.81	2,311.07	2,488.07	2,435.31	2,167.35	1,978.89
Capital outlay	385.97	—	453.27	499.96	364.56	381.06	371.29	301.71	234.02
Construction only	258.84	—	342.75	355.43	254.37	225.31	200.38	202.76	132.16
Education services:									
Education	1,109.75	—	1,124.19	1,294.05	1,065.59	1,106.71	1,071.73	1,089.75	1,111.49
Libraries	10.58	—	18.39	16.28	12.48	6.94	5.02	3.93	2.42
Social services and income maintenance:									
Public welfare	12.09	—	24.18	6.83	7.02	7.30	5.65	10.96	15.03
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	295.99	—	301.91	336.38	82.66	420.98	455.13	254.46	160.37
Health	91.86	—	81.09	51.11	122.42	126.02	129.14	29.23	25.73
Transportation:									
Highways	113.09	—	114.05	168.98	97.35	99.44	114.69	120.27	128.34
Other transportation	29.77	—	104.36	2.32	10.57	4.36	3.66	1.32	.24
Public safety:									
Police protection	119.86	—	156.72	94.31	133.11	115.89	90.76	88.45	86.60
Fire protection	58.56	—	88.21	60.05	69.47	55.88	38.29	23.90	15.95
Correction	46.55	—	59.48	31.78	66.13	33.11	44.77	34.24	21.81
Protective inspection and regulation	8.06	—	10.64	11.69	8.95	8.82	5.51	3.43	1.60
Environment and housing:									
Natural resources	2.81	—	1.32	.82	1.64	4.50	2.60	4.53	6.21
Parks and recreation	40.50	—	58.14	38.09	54.36	36.66	29.22	16.10	10.96
Housing and community development	62.42	—	83.18	10.15	92.66	39.88	69.66	45.04	43.58
Sewerage	81.93	—	114.97	133.96	70.05	85.78	50.95	45.69	38.19
Solid waste management	53.60	—	58.08	12.14	46.85	56.36	70.89	54.77	54.51
Governmental administration:									
Financial administration	27.02	—	32.13	23.53	28.58	24.11	23.03	23.56	33.33
Judicial and legal	42.42	—	63.78	28.09	45.74	33.96	31.21	29.90	38.74
General public buildings	20.28	—	25.32	13.79	16.57	21.96	20.51	16.49	19.79
Other government administration	65.92	—	88.51	71.43	61.13	54.20	59.05	53.92	60.77
Interest on general debt	97.66	—	169.22	98.28	81.54	51.98	31.06	131.05	23.30
General expenditure, n.e.c.	105.29	—	130.66	58.75	136.19	93.22	82.79	86.35	79.92
Utility and liquor store expenditure	404.40	—	825.40	321.34	148.48	351.62	262.01	281.56	134.54
Capital outlay	80.87	—	140.83	129.72	41.33	86.62	40.04	41.11	25.44
Debt outstanding	2,678.82	—	5,657.74	2,104.88	1,908.99	1,668.66	888.10	2,128.12	583.89
Long-term	2,657.50	—	5,620.13	2,066.63	1,908.07	1,646.23	868.65	2,116.99	566.43
Education	419.81	—	412.89	902.75	420.80	549.86	221.39	253.69	132.39
Utilities	1,116.77	—	3,137.20	570.48	471.04	617.93	303.55	248.18	198.29
Cash and security holdings	2,445.95	—	4,735.14	1,731.51	2,165.37	1,430.43	914.03	2,276.46	686.72

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
HAWAII									
Amount (thousand dollars)									
Number of areas	4	—	1	—	2	1	—	—	—
Population, 1996	1,183,636	—	871,766	—	255,435	56,435	—	—	—
Revenue¹	1,620,451	—	1,122,710	—	395,586	102,155	—	—	—
General revenue ¹	1,449,195	—	996,044	—	359,123	94,028	—	—	—
Intergovernmental revenue	297,585	—	150,000	—	105,357	42,228	—	—	—
From Federal government	123,823	—	75,554	—	31,753	16,516	—	—	—
From state government	173,762	—	74,446	—	73,604	25,712	—	—	—
General revenue from own sources	1,151,610	—	846,044	—	253,766	51,800	—	—	—
Taxes	760,744	—	526,880	—	194,111	39,753	—	—	—
Property	607,265	—	413,844	—	160,631	32,790	—	—	—
Charges and miscellaneous general revenue	390,866	—	319,164	—	59,655	12,047	—	—	—
Current charges	250,185	—	211,369	—	31,414	7,402	—	—	—
Miscellaneous general revenue	140,681	—	107,795	—	28,241	4,645	—	—	—
Interest earnings	83,213	—	64,147	—	17,108	1,958	—	—	—
Utility and liquor store revenue	171,256	—	126,666	—	36,463	8,127	—	—	—
Expenditure¹	1,697,123	—	1,184,101	—	420,022	93,000	—	—	—
Direct expenditure by function	1,697,123	—	1,184,101	—	420,022	93,000	—	—	—
Direct general expenditure	1,440,494	—	972,644	—	383,284	84,566	—	—	—
Capital outlay	223,393	—	111,408	—	95,141	16,844	—	—	—
Construction only	185,550	—	81,629	—	87,574	16,347	—	—	—
Education services:									
Education	261	—	—	—	261	—	—	—	—
Libraries	333	—	333	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	12,477	—	—	—	12,477	—	—	—	—
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	21,698	—	12,938	—	8,760	—	—	—	—
Transportation:									
Highways	73,907	—	25,138	—	42,124	6,645	—	—	—
Other transportation	275	—	91	—	184	—	—	—	—
Public safety:									
Police protection	189,655	—	130,223	—	50,532	8,900	—	—	—
Fire protection	88,386	—	53,696	—	29,131	5,559	—	—	—
Correction	—	—	—	—	—	—	—	—	—
Protective inspection and regulation	11,383	—	5,552	—	4,629	1,202	—	—	—
Environment and housing:									
Natural resources	7,856	—	5,859	—	1,992	5	—	—	—
Parks and recreation	110,743	—	70,257	—	36,189	4,297	—	—	—
Housing and community development	105,111	—	68,881	—	19,026	17,204	—	—	—
Sewerage	143,314	—	104,075	—	36,725	2,514	—	—	—
Solid waste management	109,246	—	89,766	—	15,222	4,258	—	—	—
Governmental administration:									
Financial administration	59,264	—	43,246	—	13,216	2,802	—	—	—
Judicial and legal	30,763	—	19,119	—	10,187	1,457	—	—	—
General public buildings	26,201	—	12,785	—	10,949	2,467	—	—	—
Other government administration	45,719	—	18,668	—	24,407	2,644	—	—	—
Interest on general debt	141,619	—	122,492	—	16,638	2,489	—	—	—
General expenditure, n.e.c.	262,283	—	189,525	—	50,635	22,123	—	—	—
Utility and liquor store expenditure	256,629	—	211,457	—	36,738	8,434	—	—	—
Capital outlay	39,098	—	36,385	—	—	2,713	—	—	—
Debt outstanding	2,126,510	—	1,698,471	—	376,156	51,883	—	—	—
Long-term	2,043,010	—	1,614,971	—	376,156	51,883	—	—	—
Education	—	—	—	—	—	—	—	—	—
Utilities	105,065	—	45,455	—	54,611	4,999	—	—	—
Cash and security holdings	1,290,749	—	1,009,234	—	237,490	44,025	—	—	—
Per capita amounts (dollars)									
Number of areas	100.0	—	25.0	—	50.0	25.0	—	—	—
Population, 1996	100.0	—	73.7	—	21.6	4.8	—	—	—
Revenue¹	100.0	—	69.3	—	24.4	6.3	—	—	—
General revenue ¹	100.0	—	68.7	—	24.8	6.5	—	—	—
Intergovernmental revenue	100.0	—	50.4	—	35.4	14.2	—	—	—
From Federal government	100.0	—	61.0	—	25.6	13.3	—	—	—
From state government	100.0	—	42.8	—	42.4	14.8	—	—	—
General revenue from own sources	100.0	—	73.5	—	22.0	4.5	—	—	—
Taxes	100.0	—	69.3	—	25.5	5.2	—	—	—
Property	100.0	—	68.1	—	26.5	5.4	—	—	—
Charges and miscellaneous general revenue	100.0	—	81.7	—	15.3	3.1	—	—	—
Current charges	100.0	—	84.5	—	12.6	3.0	—	—	—
Miscellaneous general revenue	100.0	—	76.6	—	20.1	3.3	—	—	—
Interest earnings	100.0	—	77.1	—	20.6	2.4	—	—	—
Utility and liquor store revenue	100.0	—	74.0	—	21.3	4.7	—	—	—
Expenditure¹	100.0	—	69.8	—	24.7	5.5	—	—	—
Direct expenditure by function	100.0	—	69.8	—	24.7	5.5	—	—	—
Direct general expenditure	100.0	—	67.5	—	26.6	5.9	—	—	—
Capital outlay	100.0	—	49.9	—	42.6	7.5	—	—	—
Construction only	100.0	—	44.0	—	47.2	8.8	—	—	—
Education services:									
Education	100.0	—	—	—	100.0	—	—	—	—
Libraries	100.0	—	100.0	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	100.0	—	—	—	100.0	—	—	—	—
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	—	59.6	—	40.4	—	—	—	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
HAWAII—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	34.0	—	57.0	9.0	—	—	—
Other transportation	100.0	—	33.1	—	66.9	—	—	—	—
Public safety:									
Police protection	100.0	—	68.7	—	26.6	4.7	—	—	—
Fire protection	100.0	—	60.8	—	33.0	6.3	—	—	—
Correction									
Protective inspection and regulation	100.0	—	48.8	—	40.7	10.6	—	—	—
Environment and housing:									
Natural resources	100.0	—	74.6	—	25.4	.1	—	—	—
Parks and recreation	100.0	—	63.4	—	32.7	3.9	—	—	—
Housing and community development	100.0	—	65.5	—	18.1	16.4	—	—	—
Sewerage	100.0	—	72.6	—	25.6	1.8	—	—	—
Solid waste management	100.0	—	82.2	—	13.9	3.9	—	—	—
Governmental administration:									
Financial administration	100.0	—	73.0	—	22.3	4.7	—	—	—
Judicial and legal	100.0	—	62.1	—	33.1	4.7	—	—	—
General public buildings	100.0	—	48.8	—	41.8	9.4	—	—	—
Other government administration	100.0	—	40.8	—	53.4	5.8	—	—	—
Interest on general debt	100.0	—	86.5	—	11.7	1.8	—	—	—
General expenditure, n.e.c.	100.0	—	72.3	—	19.3	8.4	—	—	—
Utility and liquor store expenditure	100.0	—	82.4	—	14.3	3.3	—	—	—
Capital outlay	100.0	—	93.1	—	—	6.9	—	—	—
Debt outstanding	100.0	—	79.9	—	17.7	2.4	—	—	—
Long-term	100.0	—	79.0	—	18.4	2.5	—	—	—
Education									
Utilities	100.0	—	43.3	—	52.0	4.8	—	—	—
Cash and security holdings	100.0	—	78.2	—	18.4	3.4	—	—	—
Per capita amounts (dollars)									
Revenue ¹	1,369.05	—	1,287.86	—	1,548.68	1,810.14	—	—	—
General revenue ¹	1,224.36	—	1,142.56	—	1,405.93	1,666.13	—	—	—
Intergovernmental revenue	251.42	—	172.06	—	412.46	748.26	—	—	—
From Federal government	104.61	—	86.67	—	124.31	292.66	—	—	—
From state government	146.80	—	85.40	—	288.15	455.60	—	—	—
General revenue from own sources	972.94	—	970.49	—	993.47	917.87	—	—	—
Taxes	642.72	—	604.38	—	759.92	704.40	—	—	—
Property	513.05	—	474.72	—	628.85	581.02	—	—	—
Charges and miscellaneous general revenue	330.22	—	366.11	—	233.54	213.47	—	—	—
Current charges	211.37	—	242.46	—	122.98	131.16	—	—	—
Miscellaneous general revenue	118.85	—	123.65	—	110.56	82.31	—	—	—
Interest earnings	70.30	—	73.58	—	66.98	34.69	—	—	—
Utility and liquor store revenue	144.69	—	145.30	—	142.75	144.01	—	—	—
Expenditure ¹	1,433.82	—	1,358.28	—	1,644.34	1,647.91	—	—	—
Direct expenditure by function	1,433.82	—	1,358.28	—	1,644.34	1,647.91	—	—	—
Direct general expenditure	1,217.01	—	1,115.72	—	1,500.51	1,498.47	—	—	—
Capital outlay	188.73	—	127.80	—	372.47	298.47	—	—	—
Construction only	156.76	—	93.64	—	342.84	289.66	—	—	—
Education services:									
Education .....	.22	—	—	—	1.02	—	—	—	—
Libraries .....	.28	—	.38	—	—	—	—	—	—
Social services and income maintenance:									
Public welfare	10.54	—	—	—	48.85	—	—	—	—
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	18.33	—	14.84	—	34.29	—	—	—	—
Transportation:									
Highways	62.44	—	28.84	—	164.91	117.75	—	—	—
Other transportation .....	.23	—	.10	—	.72	—	—	—	—
Public safety:									
Police protection	160.23	—	149.38	—	197.83	157.70	—	—	—
Fire protection	74.67	—	61.59	—	114.04	98.50	—	—	—
Correction									
Protective inspection and regulation	9.62	—	6.37	—	18.12	21.30	—	—	—
Environment and housing:									
Natural resources	6.64	—	6.72	—	7.80	.09	—	—	—
Parks and recreation	93.56	—	80.59	—	141.68	76.14	—	—	—
Housing and community development	88.80	—	79.01	—	74.48	304.85	—	—	—
Sewerage	121.08	—	119.38	—	143.77	44.55	—	—	—
Solid waste management	92.30	—	102.97	—	59.59	75.45	—	—	—
Governmental administration:									
Financial administration	50.07	—	49.61	—	51.74	49.65	—	—	—
Judicial and legal	25.99	—	21.93	—	39.88	25.82	—	—	—
General public buildings	22.14	—	14.67	—	42.86	43.71	—	—	—
Other government administration	38.63	—	21.41	—	95.55	46.85	—	—	—
Interest on general debt	119.65	—	140.51	—	65.14	44.10	—	—	—
General expenditure, n.e.c.	221.59	—	217.40	—	198.23	392.01	—	—	—
Utility and liquor store expenditure	216.81	—	242.56	—	143.83	149.45	—	—	—
Capital outlay	33.03	—	41.74	—	—	48.07	—	—	—
Debt outstanding	1,796.59	—	1,948.31	—	1,472.61	919.34	—	—	—
Long-term	1,726.05	—	1,852.53	—	1,472.61	919.34	—	—	—
Education									
Utilities	88.76	—	52.14	—	213.80	88.58	—	—	—
Cash and security holdings	1,090.49	—	1,157.69	—	929.75	780.10	—	—	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
IDAHO									
Amount (thousand dollars)									
Number of areas	44	—	—	1	1	4	4	15	19
Population, 1996	1,189,251	—	—	260,057	112,530	309,216	145,185	251,297	110,966
Revenue¹	2,761,767	—	—	532,365	191,181	792,334	307,827	583,698	354,362
General revenue ¹	2,630,993	—	—	529,109	187,418	730,542	294,559	554,316	335,049
Intergovernmental revenue	1,143,102	—	—	198,109	98,976	304,414	125,612	273,310	142,681
From Federal government	67,791	—	—	13,535	4,777	17,237	7,757	10,605	13,880
From state government	1,075,311	—	—	184,574	94,199	287,177	117,855	262,705	128,801
General revenue from own sources	1,487,891	—	—	331,000	88,442	426,128	168,947	281,006	192,368
Taxes	758,485	—	—	205,201	53,747	194,224	92,388	134,485	78,440
Property	711,346	—	—	189,454	50,298	182,434	88,566	125,014	75,580
Charges and miscellaneous general revenue	729,406	—	—	125,799	34,695	231,904	76,559	146,521	113,928
Current charges	570,577	—	—	86,434	23,378	198,317	56,225	115,170	91,053
Miscellaneous general revenue	158,829	—	—	39,365	11,317	33,587	20,334	31,351	22,875
Interest earnings	72,281	—	—	16,180	4,282	17,214	8,600	16,447	9,558
Utility and liquor store revenue	130,091	—	—	3,256	3,763	61,442	12,935	29,382	19,313
Expenditure¹	2,821,824	—	—	566,835	215,103	779,132	311,716	597,994	351,044
Direct expenditure by function	2,816,592	—	—	566,835	213,427	776,162	311,705	597,692	350,771
Direct general expenditure	2,689,386	—	—	559,531	210,214	722,148	298,611	567,025	331,857
Capital outlay	401,216	—	—	124,738	47,401	75,976	27,443	80,316	45,342
Construction only	270,284	—	—	81,075	38,102	47,809	15,874	57,954	29,470
Education services:									
Education	1,325,103	—	—	272,059	125,217	347,734	146,238	294,696	139,159
Libraries	23,670	—	—	5,453	1,083	7,962	4,499	1,677	2,996
Social services and income maintenance:									
Public welfare	34,233	—	—	4,983	1,887	5,026	7,975	10,895	3,467
Cash assistance and vendor payments	13,307	—	—	—	1,184	4,440	1,583	4,732	1,368
Hospitals	224,842	—	—	—	—	91,175	13,322	60,267	60,078
Health	42,413	—	—	9,439	3,858	18,060	5,536	3,335	2,185
Transportation:									
Highways	195,071	—	—	34,627	11,569	40,774	28,858	44,538	34,705
Other transportation	29,412	—	—	15,455	1,439	6,649	3,512	1,546	811
Public safety:									
Police protection	136,435	—	—	36,595	9,061	34,683	15,685	23,138	17,273
Fire protection	65,880	—	—	23,026	4,701	20,758	6,640	8,052	2,703
Correction	30,407	—	—	3,395	4,355	10,862	3,638	7,208	949
Protective inspection and regulation	7,482	—	—	3,553	597	1,663	669	583	417
Environment and housing:									
Natural resources	30,305	—	—	4,756	4,591	4,167	1,500	9,359	5,932
Parks and recreation	44,544	—	—	10,998	3,257	12,374	4,932	8,650	4,333
Housing and community development	19,342	—	—	9,571	5,395	2,832	248	123	1,173
Sewerage	99,117	—	—	31,086	3,866	25,307	10,865	18,329	9,664
Solid waste management	70,071	—	—	14,054	5,079	16,956	12,750	14,285	6,947
Governmental administration:									
Financial administration	55,743	—	—	12,793	3,476	12,703	6,222	12,317	8,232
Judicial and legal	44,622	—	—	9,903	3,525	14,076	4,098	8,801	4,219
General public buildings	12,704	—	—	1,095	1,777	3,013	2,337	2,487	1,995
Other government administration	37,168	—	—	9,933	1,857	11,095	3,257	6,243	4,783
Interest on general debt	52,920	—	—	15,061	5,598	11,413	4,597	10,748	5,503
General expenditure, n.e.c.	107,902	—	—	31,696	8,026	22,866	11,233	19,748	14,333
Utility and liquor store expenditure	126,050	—	—	7,304	3,213	53,238	12,714	30,667	18,914
Capital outlay	16,514	—	—	1,935	1,104	5,183	2,436	4,069	1,787
Debt outstanding	1,041,078	—	—	227,498	103,457	275,179	93,246	229,132	112,566
Long-term	1,029,864	—	—	225,179	103,454	273,220	91,058	227,148	109,805
Education	502,995	—	—	141,000	85,125	101,040	15,390	123,949	36,491
Utilities	134,237	—	—	1,339	510	82,639	19,272	18,955	11,522
Cash and security holdings	1,070,223	—	—	245,657	60,562	246,479	135,937	215,991	165,597
Percent distribution									
Number of areas	100.0	—	—	2.3	2.3	9.1	9.1	34.1	43.2
Population, 1996	100.0	—	—	21.9	9.5	26.0	12.2	21.1	9.3
Revenue¹	100.0	—	—	19.3	6.9	28.7	11.1	21.1	12.8
General revenue ¹	100.0	—	—	20.1	7.1	27.8	11.2	21.1	12.7
Intergovernmental revenue	100.0	—	—	17.3	8.7	26.6	11.0	23.9	12.5
From Federal government	100.0	—	—	20.0	7.0	25.4	11.4	15.6	20.5
From state government	100.0	—	—	17.2	8.8	26.7	11.0	24.4	12.0
General revenue from own sources	100.0	—	—	22.2	5.9	28.6	11.4	18.9	12.9
Taxes	100.0	—	—	27.1	7.1	25.6	12.2	17.7	10.3
Property	100.0	—	—	26.6	7.1	25.6	12.5	17.6	10.6
Charges and miscellaneous general revenue	100.0	—	—	17.2	4.8	31.8	10.5	20.1	15.6
Current charges	100.0	—	—	15.1	4.1	34.8	9.9	20.2	16.0
Miscellaneous general revenue	100.0	—	—	24.8	7.1	21.1	12.8	19.7	14.4
Interest earnings	100.0	—	—	22.4	5.9	23.8	11.9	22.8	13.2
Utility and liquor store revenue	100.0	—	—	2.5	2.9	47.2	9.9	22.6	14.8
Expenditure¹	100.0	—	—	20.1	7.6	27.6	11.0	21.2	12.4
Direct expenditure by function	100.0	—	—	20.1	7.6	27.6	11.1	21.2	12.5
Direct general expenditure	100.0	—	—	20.8	7.8	26.9	11.1	21.1	12.3
Capital outlay	100.0	—	—	31.1	11.8	18.9	6.8	20.0	11.3
Construction only	100.0	—	—	30.0	14.1	17.7	5.9	21.4	10.9
Education services:									
Education	100.0	—	—	20.5	9.4	26.2	11.0	22.2	10.5
Libraries	100.0	—	—	23.0	4.6	33.6	19.0	7.1	12.7
Social services and income maintenance:									
Public welfare	100.0	—	—	14.6	5.5	14.7	23.3	31.8	10.1
Cash assistance and vendor payments	100.0	—	—	—	8.9	33.4	11.9	35.6	10.3
Hospitals	100.0	—	—	—	—	40.6	5.9	26.8	26.7
Health	100.0	—	—	22.3	9.1	42.6	13.1	7.9	5.2

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
IDAHO—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	17.8	5.9	20.9	14.8	22.8	17.8
Other transportation	100.0	—	—	52.5	4.9	22.6	11.9	5.3	2.8
Public safety:									
Police protection	100.0	—	—	26.8	6.6	25.4	11.5	17.0	12.7
Fire protection	100.0	—	—	35.0	7.1	31.5	10.1	12.2	4.1
Correction	100.0	—	—	11.2	14.3	35.7	12.0	23.7	3.1
Protective inspection and regulation	100.0	—	—	47.5	8.0	22.2	8.9	7.8	5.6
Environment and housing:									
Natural resources	100.0	—	—	15.7	15.1	13.8	4.9	30.9	19.6
Parks and recreation	100.0	—	—	24.7	7.3	27.8	11.1	19.4	9.7
Housing and community development	100.0	—	—	49.5	27.9	14.6	1.3	.6	6.1
Sewerage	100.0	—	—	31.4	3.9	25.5	11.0	18.5	9.8
Solid waste management	100.0	—	—	20.1	7.2	24.2	18.2	20.4	9.9
Governmental administration:									
Financial administration	100.0	—	—	22.9	6.2	22.8	11.2	22.1	14.8
Judicial and legal	100.0	—	—	22.2	7.9	31.5	9.2	19.7	9.5
General public buildings	100.0	—	—	8.6	14.0	23.7	18.4	19.6	15.7
Other government administration	100.0	—	—	26.7	5.0	29.9	8.8	16.8	12.9
Interest on general debt	100.0	—	—	28.5	10.6	21.6	8.7	20.3	10.4
General expenditure, n.e.c.	100.0	—	—	29.4	7.4	21.2	10.4	18.3	13.3
Utility and liquor store expenditure	100.0	—	—	5.8	2.5	42.2	10.1	24.3	15.0
Capital outlay	100.0	—	—	11.7	6.7	31.4	14.8	24.6	10.8
Debt outstanding	100.0	—	—	21.9	9.9	26.4	9.0	22.0	10.8
Long-term	100.0	—	—	21.9	10.0	26.5	8.8	22.1	10.7
Education	100.0	—	—	28.0	16.9	20.1	3.1	24.6	7.3
Utilities	100.0	—	—	1.0	.4	61.6	14.4	14.1	8.6
Cash and security holdings	100.0	—	—	23.0	5.7	23.0	12.7	20.2	15.5
Per capita amounts (dollars)									
Revenue ¹	2,322.27	—	—	2,047.11	1,698.93	2,562.40	2,120.24	2,322.74	3,193.43
General revenue ¹	2,212.31	—	—	2,034.59	1,665.49	2,362.56	2,028.85	2,205.82	3,019.38
Intergovernmental revenue	961.19	—	—	761.79	879.55	984.47	865.19	1,087.60	1,285.81
From Federal government	57.00	—	—	52.05	42.45	55.74	53.43	42.20	125.08
From state government	904.19	—	—	709.74	837.10	928.73	811.76	1,045.40	1,160.72
General revenue from own sources	1,251.12	—	—	1,272.80	785.94	1,378.09	1,163.67	1,118.22	1,733.58
Taxes	637.78	—	—	789.06	477.62	628.12	636.35	535.16	706.88
Property	598.15	—	—	728.51	446.97	589.99	610.02	497.48	681.11
Charges and miscellaneous general revenue	613.33	—	—	483.74	308.32	749.97	527.32	583.06	1,026.69
Current charges	479.78	—	—	332.37	207.75	641.35	387.26	458.30	820.55
Miscellaneous general revenue	133.55	—	—	151.37	100.57	108.62	140.06	124.76	206.14
Interest earnings	60.78	—	—	62.22	38.05	55.67	59.23	65.45	86.13
Utility and liquor store revenue	109.39	—	—	12.52	33.44	198.70	89.09	116.92	174.04
Expenditure ¹	2,372.77	—	—	2,179.66	1,911.52	2,519.70	2,147.03	2,379.63	3,163.53
Direct expenditure by function	2,368.37	—	—	2,179.66	1,896.62	2,510.10	2,146.95	2,378.43	3,161.07
Direct general expenditure	2,261.41	—	—	2,151.57	1,868.07	2,335.42	2,056.76	2,256.39	2,990.62
Capital outlay	337.37	—	—	479.66	421.23	245.71	189.02	319.61	408.61
Construction only	227.27	—	—	311.76	338.59	154.61	109.34	230.62	265.58
Education services:									
Education	1,114.23	—	—	1,046.15	1,112.74	1,124.57	1,007.25	1,172.70	1,254.07
Libraries	19.90	—	—	20.97	9.62	25.75	30.99	6.67	27.00
Social services and income maintenance:									
Public welfare	28.79	—	—	19.16	16.77	16.25	54.93	43.36	31.24
Cash assistance and vendor payments	11.19	—	—	—	10.52	14.36	10.90	18.83	12.33
Hospitals	189.06	—	—	—	—	294.86	91.76	239.82	541.41
Health	35.66	—	—	36.30	34.28	58.41	38.13	13.27	19.69
Transportation:									
Highways	164.03	—	—	133.15	102.81	131.86	198.77	177.23	312.75
Other transportation	24.73	—	—	59.43	12.79	21.50	24.19	6.15	7.31
Public safety:									
Police protection	114.72	—	—	140.72	80.52	112.16	108.03	92.07	155.66
Fire protection	55.40	—	—	88.54	41.78	67.13	45.73	32.04	24.36
Correction	25.57	—	—	13.05	38.70	35.13	25.06	28.68	8.55
Protective inspection and regulation	6.29	—	—	13.66	5.31	5.38	4.61	2.32	3.76
Environment and housing:									
Natural resources	25.48	—	—	18.29	40.80	13.48	10.33	37.24	53.46
Parks and recreation	37.46	—	—	42.29	28.94	40.02	33.97	34.42	39.05
Housing and community development	16.26	—	—	36.80	47.94	9.16	1.71	.49	10.57
Sewerage	83.34	—	—	119.54	34.36	81.84	74.84	72.94	87.09
Solid waste management	58.92	—	—	54.04	45.13	54.84	87.82	56.85	62.60
Governmental administration:									
Financial administration	46.87	—	—	49.19	30.89	41.08	42.86	49.01	74.18
Judicial and legal	37.52	—	—	38.08	31.32	45.52	28.23	35.02	38.02
General public buildings	10.68	—	—	4.21	15.79	9.74	16.10	9.90	17.98
Other government administration	31.25	—	—	38.20	16.50	35.88	22.43	24.84	43.10
Interest on general debt	44.50	—	—	57.91	49.75	36.91	31.66	42.77	49.59
General expenditure, n.e.c.	90.73	—	—	121.88	71.32	73.95	77.37	78.58	129.17
Utility and liquor store expenditure	105.99	—	—	28.09	28.55	172.17	87.57	122.03	170.45
Capital outlay	13.89	—	—	7.44	9.81	16.76	16.78	16.19	16.10
Debt outstanding	875.41	—	—	874.80	919.37	889.92	642.26	911.80	1,014.42
Long-term	865.98	—	—	865.88	919.35	883.59	627.19	903.90	989.54
Education	422.95	—	—	542.19	756.46	326.76	106.00	493.24	328.85
Utilities	112.88	—	—	5.15	4.53	267.25	132.74	75.43	103.83
Cash and security holdings	899.91	—	—	944.63	538.19	797.11	936.30	859.50	1,492.32

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ILLINOIS									
Amount (thousand dollars)									
Number of areas	102	1	2	5	10	10	24	37	13
Population, 1996	11,846,544	5,096,540	1,442,293	1,583,478	1,516,021	626,958	881,328	614,900	85,026
Revenue¹	37,782,363	20,885,355	4,362,624	3,959,865	3,565,347	1,506,005	1,922,513	1,396,036	184,618
General revenue ¹	33,167,690	17,557,637	3,967,787	3,726,825	3,265,768	1,423,673	1,788,794	1,264,716	172,490
Intergovernmental revenue	11,102,006	5,665,730	827,814	1,374,636	1,262,290	563,118	759,332	559,935	89,151
From Federal government	1,762,286	1,421,065	42,713	94,990	103,550	28,623	34,588	26,103	10,654
From state government	9,339,720	4,244,665	785,101	1,279,646	1,158,740	534,495	724,744	533,832	78,497
General revenue from own sources	22,065,684	11,891,907	3,139,973	2,352,189	2,003,478	860,555	1,029,462	704,781	83,339
Taxes	15,718,213	8,846,214	2,327,535	1,651,162	1,364,291	469,132	633,222	382,319	44,338
Property	12,710,955	6,521,119	2,096,162	1,477,436	1,210,792	417,700	592,053	354,325	41,368
Charges and miscellaneous general revenue	6,347,471	3,045,693	812,438	701,027	639,187	391,423	396,240	322,462	39,001
Current charges	3,971,275	1,831,319	434,716	461,127	418,462	269,337	287,051	242,484	26,779
Miscellaneous general revenue	2,376,196	1,214,374	377,722	239,900	220,725	122,086	109,189	79,978	12,222
Interest earnings	1,430,314	791,123	223,177	131,740	130,515	59,134	52,506	36,809	5,310
Utility and liquor store revenue	2,509,726	1,386,908	351,005	189,904	249,879	70,611	121,165	128,126	12,128
Expenditure¹	35,658,447	19,372,996	4,201,701	3,946,843	3,424,063	1,424,046	1,800,624	1,312,847	175,327
Direct expenditure by function	35,624,797	19,347,278	4,199,727	3,942,461	3,423,010	1,423,767	1,800,489	1,312,744	175,321
Direct general expenditure	31,001,574	16,014,394	3,798,106	3,707,467	3,121,912	1,333,228	1,680,105	1,183,143	163,219
Capital outlay	4,676,282	2,675,141	619,166	544,293	389,806	139,855	186,170	102,940	18,911
Construction only	3,497,270	2,243,389	405,750	364,189	242,528	82,056	103,064	47,553	8,741
Education services:									
Education	13,591,989	5,858,137	1,994,508	1,941,698	1,589,666	639,393	910,144	580,939	77,504
Libraries	385,256	177,106	69,786	51,817	44,324	16,949	16,968	7,316	990
Social services and income maintenance:									
Public welfare	394,235	150,994	54,110	48,823	44,637	39,427	37,419	15,728	3,097
Cash assistance and vendor payments	17,006	1,738	8,669	438	1,456	1,127	2,340	1,146	92
Hospitals	1,020,275	651,708	—	15,933	300	112,718	88,347	137,184	14,085
Health	395,312	176,491	54,194	40,599	45,441	23,593	28,005	24,402	2,587
Transportation:									
Highways	1,705,563	725,964	236,720	209,363	204,177	82,184	125,415	103,319	18,421
Other transportation	574,362	469,719	25,459	38,773	25,663	9,304	3,933	1,502	9
Public safety:									
Police protection	2,123,568	1,303,757	214,243	229,642	188,181	64,735	72,074	46,183	4,753
Fire protection	933,142	510,341	129,263	114,800	91,750	35,639	33,547	15,940	1,862
Correction	401,315	279,372	26,077	36,027	27,984	10,512	11,500	8,872	971
Protective inspection and regulation	77,162	43,679	13,722	9,096	6,726	2,230	1,019	678	12
Environment and housing:									
Natural resources	64,689	132	17,185	15,165	7,377	6,759	4,262	11,216	2,593
Parks and recreation	1,422,784	829,319	232,495	136,608	125,534	28,096	39,253	26,292	5,187
Housing and community development	1,291,050	1,002,331	37,079	85,455	96,137	23,012	27,804	16,002	3,230
Sewerage	1,080,565	738,368	95,005	82,654	85,123	35,071	29,940	13,356	1,048
Solid waste management	369,716	263,873	22,809	38,745	19,413	10,858	11,038	2,683	297
Governmental administration:									
Financial administration	610,571	197,090	81,621	95,397	79,080	32,015	56,984	56,344	12,040
Judicial and legal	573,393	379,893	33,848	60,140	48,083	14,276	19,485	15,368	2,300
General public buildings	290,615	134,304	46,365	48,619	25,960	14,475	12,711	7,098	1,083
Other government administration	430,606	161,628	75,108	68,989	55,102	23,348	22,768	21,150	2,513
Interest on general debt	1,511,482	1,013,645	148,446	155,131	105,560	39,215	32,361	14,509	2,615
General expenditure, n.e.c.	1,753,924	946,543	190,063	183,993	205,694	69,419	95,128	57,062	6,022
Utility and liquor store expenditure	3,520,301	2,326,864	383,816	206,466	266,191	84,032	113,019	127,811	12,102
Capital outlay	751,575	586,230	55,644	21,322	46,723	24,307	8,446	7,726	1,177
Debt outstanding	28,358,521	18,276,708	3,318,801	2,889,941	2,180,872	642,808	656,934	345,502	46,955
Long-term	28,139,177	18,241,982	3,293,243	2,761,856	2,170,086	639,640	649,543	336,342	46,485
Education	6,247,280	2,791,772	988,044	1,141,966	635,584	227,522	329,258	114,991	18,143
Utilities	2,636,691	906,000	813,039	289,167	328,778	86,715	116,164	84,650	12,178
Cash and security holdings	39,217,642	27,110,070	4,005,533	2,816,523	2,666,980	954,713	975,901	624,771	63,151
Percent distribution									
Number of areas	100.0	1.0	2.0	4.9	9.8	9.8	23.5	36.3	12.7
Population, 1996	100.0	43.0	12.2	13.4	12.8	5.3	7.4	5.2	.7
Revenue¹	100.0	55.3	11.5	10.5	9.4	4.0	5.1	3.7	.5
General revenue ¹	100.0	52.9	12.0	11.2	9.8	4.3	5.4	3.8	.5
Intergovernmental revenue	100.0	51.0	7.5	12.4	11.4	5.1	6.8	5.0	.8
From Federal government	100.0	80.6	2.4	5.4	5.9	1.6	2.0	1.5	.6
From state government	100.0	45.4	8.4	13.7	12.4	5.7	7.8	5.7	.8
General revenue from own sources	100.0	53.9	14.2	10.7	9.1	3.9	4.7	3.2	.4
Taxes	100.0	56.3	14.8	10.5	8.7	3.0	4.0	2.4	.3
Property	100.0	51.3	16.5	11.6	9.5	3.3	4.7	2.8	.3
Charges and miscellaneous general revenue	100.0	48.0	12.8	11.0	10.1	6.2	6.2	5.1	.6
Current charges	100.0	46.1	10.9	11.6	10.5	6.8	7.2	6.1	.7
Miscellaneous general revenue	100.0	51.1	15.9	10.1	9.3	5.1	4.6	3.4	.5
Interest earnings	100.0	55.3	15.6	9.2	9.1	4.1	3.7	2.6	.4
Utility and liquor store revenue	100.0	55.3	14.0	7.6	10.0	2.8	4.8	5.1	.5
Expenditure¹	100.0	54.3	11.8	11.1	9.6	4.0	5.0	3.7	.5
Direct expenditure by function	100.0	54.3	11.8	11.1	9.6	4.0	5.1	3.7	.5
Direct general expenditure	100.0	51.7	12.3	12.0	10.1	4.3	5.4	3.8	.5
Capital outlay	100.0	57.2	13.2	11.6	8.3	3.0	4.0	2.2	.4
Construction only	100.0	64.1	11.6	10.4	6.9	2.3	2.9	1.4	.2
Education services:									
Education	100.0	43.1	14.7	14.3	11.7	4.7	6.7	4.3	.6
Libraries	100.0	46.0	18.1	13.5	11.5	4.4	4.4	1.9	.3
Social services and income maintenance:									
Public welfare	100.0	38.3	13.7	12.4	11.3	10.0	9.5	4.0	.8
Cash assistance and vendor payments	100.0	10.2	51.0	2.6	8.6	6.6	13.8	6.7	.5
Hospitals	100.0	63.9	—	1.6	.0	11.0	8.7	13.4	1.4
Health	100.0	44.6	13.7	10.3	11.5	6.0	7.1	6.2	.7

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
ILLINOIS—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	42.6	13.9	12.3	12.0	4.8	7.4	6.1	1.1
Other transportation	100.0	81.8	4.4	6.8	4.5	1.6	.7	.3	.0
Public safety:									
Police protection	100.0	61.4	10.1	10.8	8.9	3.0	3.4	2.2	.2
Fire protection	100.0	54.7	13.9	12.3	9.8	3.8	3.6	1.7	.2
Correction	100.0	69.6	6.5	9.0	7.0	2.6	2.9	2.2	.2
Protective inspection and regulation	100.0	56.6	17.8	11.8	8.7	2.9	1.3	.9	.0
Environment and housing:									
Natural resources	100.0	.2	26.6	23.4	11.4	10.4	6.6	17.3	4.0
Parks and recreation	100.0	58.3	16.3	9.6	8.8	2.0	2.8	1.8	.4
Housing and community development	100.0	77.6	2.9	6.6	7.4	1.8	2.2	1.2	.3
Sewerage	100.0	68.3	8.8	7.6	7.9	3.2	2.8	1.2	.1
Solid waste management	100.0	71.4	6.2	10.5	5.3	2.9	3.0	.7	.1
Governmental administration:									
Financial administration	100.0	32.3	13.4	15.6	13.0	5.2	9.3	9.2	2.0
Judicial and legal	100.0	66.3	5.9	10.5	8.4	2.5	3.4	2.7	.4
General public buildings	100.0	46.2	16.0	16.7	8.9	5.0	4.4	2.4	.4
Other government administration	100.0	37.5	17.4	16.0	12.8	5.4	5.3	4.9	.6
Interest on general debt	100.0	67.1	9.8	10.3	7.0	2.6	2.1	1.0	.2
General expenditure, n.e.c.	100.0	54.0	10.8	10.5	11.7	4.0	5.4	3.3	.3
Utility and liquor store expenditure	100.0	66.1	10.9	5.9	7.6	2.4	3.2	3.6	.3
Capital outlay	100.0	78.0	7.4	2.8	6.2	3.2	1.1	1.0	.2
Debt outstanding	100.0	64.4	11.7	10.2	7.7	2.3	2.3	1.2	.2
Long-term	100.0	64.8	11.7	9.8	7.7	2.3	2.3	1.2	.2
Education	100.0	44.7	15.8	18.3	10.2	3.6	5.3	1.8	.3
Utilities	100.0	34.4	30.8	11.0	12.5	3.3	4.4	3.2	.5
Cash and security holdings	100.0	69.1	10.2	7.2	6.8	2.4	2.5	1.6	.2
Per capita amounts (dollars)									
Revenue ¹	3,189.32	4,097.95	3,024.78	2,500.74	2,351.78	2,402.08	2,181.38	2,270.35	2,171.31
General revenue ¹	2,799.78	3,445.01	2,751.03	2,353.57	2,154.17	2,270.76	2,029.66	2,056.78	2,028.67
Intergovernmental revenue	937.15	1,111.68	573.96	868.11	832.63	898.17	861.58	910.61	1,048.51
From Federal government	148.76	278.83	29.61	59.99	68.30	45.65	39.25	42.45	125.30
From state government	788.39	832.85	544.34	808.12	764.33	852.52	822.33	868.16	923.21
General revenue from own sources	1,862.63	2,333.33	2,177.07	1,485.46	1,321.54	1,372.59	1,168.08	1,146.17	980.16
Taxes	1,326.82	1,735.73	1,613.77	1,042.74	899.92	748.27	718.49	621.76	521.46
Property	1,072.97	1,279.52	1,453.35	933.03	798.66	666.23	671.77	576.23	486.53
Charges and miscellaneous general revenue	535.81	597.60	563.30	442.71	421.62	624.32	449.59	524.41	458.69
Current charges	335.23	359.33	301.41	291.21	276.03	429.59	325.70	394.35	314.95
Miscellaneous general revenue	200.58	238.27	261.89	151.50	145.59	194.73	123.89	130.07	143.74
Interest earnings	120.74	155.23	154.74	83.20	86.09	94.32	59.58	59.86	62.45
Utility and liquor store revenue	211.85	272.13	243.37	119.93	164.83	112.62	137.48	208.37	142.64
Expenditure ¹	3,010.03	3,801.21	2,913.21	2,492.52	2,258.59	2,271.36	2,043.08	2,135.06	2,062.04
Direct expenditure by function	3,007.19	3,796.16	2,911.84	2,489.75	2,257.89	2,270.91	2,042.93	2,134.89	2,061.97
Direct general expenditure	2,616.93	3,142.21	2,633.38	2,341.34	2,059.28	2,126.50	1,906.33	1,924.12	1,919.64
Capital outlay	394.74	524.89	429.29	343.73	257.12	223.07	211.24	167.41	222.41
Construction only	295.21	440.18	281.32	229.99	159.98	130.88	116.94	77.33	102.80
Education services:									
Education	1,147.34	1,149.43	1,382.87	1,226.22	1,048.58	1,019.83	1,032.70	944.77	911.53
Libraries	32.52	34.75	48.39	32.72	29.24	27.03	19.25	11.90	11.64
Social services and income maintenance:									
Public welfare	33.28	29.63	37.52	30.83	29.44	62.89	42.46	25.58	36.42
Cash assistance and vendor payments	1.44	.34	6.01	.28	.96	1.80	2.66	1.86	1.08
Hospitals	86.12	127.87	—	10.06	.20	179.79	100.24	223.10	165.66
Health	33.37	34.63	37.57	25.64	29.97	37.63	31.78	39.68	30.43
Transportation:									
Highways	143.97	142.44	164.13	132.22	134.68	131.08	142.30	168.03	216.65
Other transportation	48.48	92.16	17.65	24.49	16.93	14.84	4.46	2.44	.11
Public safety:									
Police protection	179.26	255.81	148.54	145.02	124.13	103.25	81.78	75.11	55.90
Fire protection	78.77	100.13	89.62	72.50	60.52	56.84	38.06	25.92	21.90
Correction	33.88	54.82	18.08	22.75	18.46	16.77	13.05	14.43	11.42
Protective inspection and regulation	6.51	8.57	9.51	5.74	4.44	3.56	1.16	1.10	.14
Environment and housing:									
Natural resources	5.46	.03	11.92	9.58	4.87	10.78	4.84	18.24	30.50
Parks and recreation	120.10	162.72	161.20	86.27	82.80	44.81	44.54	42.76	61.00
Housing and community development	108.98	196.67	25.71	53.97	63.41	36.70	31.55	26.02	37.99
Sewerage	91.21	144.88	65.87	52.20	56.15	55.94	33.97	21.72	12.33
Solid waste management	31.21	51.77	15.81	24.47	12.81	17.32	12.52	4.36	3.49
Governmental administration:									
Financial administration	51.54	38.67	56.59	60.25	52.16	51.06	64.66	91.63	141.60
Judicial and legal	48.40	74.54	23.47	37.98	31.72	22.77	22.11	24.99	27.05
General public buildings	24.53	26.35	32.15	30.70	17.12	23.09	14.42	11.54	12.74
Other government administration	36.35	31.71	52.08	43.57	36.35	37.24	25.83	34.40	29.56
Interest on general debt	127.59	198.89	102.92	97.97	69.63	62.55	36.72	23.60	30.76
General expenditure, n.e.c.	148.05	185.72	131.78	116.20	135.68	110.72	107.94	92.80	70.83
Utility and liquor store expenditure	297.16	456.56	266.12	130.39	175.59	134.03	128.24	207.86	142.33
Capital outlay	63.44	115.03	38.58	13.47	30.82	38.77	9.58	12.56	13.84
Debt outstanding	2,393.82	3,586.10	2,301.06	1,825.06	1,438.55	1,025.28	745.39	561.88	552.24
Long-term	2,375.31	3,579.29	2,283.34	1,744.17	1,431.44	1,020.23	737.00	546.99	546.72
Education	527.35	547.78	685.05	721.18	419.24	362.90	373.59	187.01	213.38
Utilities	222.57	177.77	563.71	182.62	216.87	138.31	131.81	137.66	143.23
Cash and security holdings	3,310.47	5,319.31	2,777.20	1,778.69	1,759.20	1,522.77	1,107.31	1,016.05	742.73

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
INDIANA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	12.2	15.1	23.2	12.1	26.1	10.1	1.2
Other transportation	100.0	—	72.4	10.5	8.8	3.4	4.4	.5	—
Public safety:									
Police protection	100.0	—	21.8	23.3	25.2	12.0	13.9	3.5	.4
Fire protection	100.0	—	30.4	19.3	24.6	12.5	11.2	2.0	.1
Correction	100.0	—	21.9	22.3	17.5	11.5	17.8	8.5	.5
Protective inspection and regulation	100.0	—	7.0	32.8	43.6	8.6	7.7	.4	—
Environment and housing:									
Natural resources	100.0	—	9.7	5.6	21.9	11.0	35.1	14.7	1.9
Parks and recreation	100.0	—	27.4	32.9	20.7	7.2	9.6	2.0	.1
Housing and community development	100.0	—	34.9	29.9	18.8	7.2	7.6	1.6	.0
Sewerage	100.0	—	14.5	22.1	22.6	11.7	23.4	5.3	.5
Solid waste management	100.0	—	19.3	24.2	20.3	10.9	18.4	6.5	.4
Governmental administration:									
Financial administration	100.0	—	29.6	19.2	21.5	8.5	14.2	6.3	.8
Judicial and legal	100.0	—	20.5	20.2	24.7	10.6	17.3	5.9	.7
General public buildings	100.0	—	6.5	24.5	22.3	13.9	27.4	4.9	.5
Other government administration	100.0	—	4.1	13.0	28.4	15.1	29.4	8.8	1.1
Interest on general debt	100.0	—	32.7	16.7	12.9	10.0	18.7	8.7	.3
General expenditure, n.e.c.	100.0	—	8.9	24.4	27.5	12.9	19.3	6.1	1.0
Utility and liquor store expenditure	100.0	—	45.0	8.3	11.6	6.9	21.6	6.2	.3
Capital outlay	100.0	—	31.6	6.4	21.4	5.6	17.4	17.5	.1
Debt outstanding									
Long-term	100.0	—	37.5	13.4	14.9	9.0	17.6	7.3	.3
Education	100.0	—	38.4	12.8	14.1	8.9	17.9	7.5	.3
Utilities	100.0	—	16.9	12.3	20.5	12.2	30.0	7.3	.8
Utilities	100.0	—	67.4	5.3	8.2	4.0	10.7	4.1	.3
Cash and security holdings	100.0	—	23.9	16.3	17.1	11.4	21.3	9.5	.5
Per capita amounts (dollars)									
Revenue¹	2,662.18	—	3,568.83	2,599.34	2,240.54	2,761.50	2,648.49	2,397.87	2,255.40
General revenue ¹	2,447.32	—	2,849.49	2,493.06	2,146.61	2,643.51	2,442.23	2,260.34	2,148.96
Intergovernmental revenue	866.17	—	1,012.53	947.94	764.93	817.76	843.34	878.54	973.54
From Federal government	47.07	—	74.65	72.60	41.75	35.56	31.16	21.19	8.93
From state government	819.09	—	937.88	875.33	723.18	782.20	812.17	857.35	964.60
General revenue from own sources	1,581.15	—	1,836.96	1,545.12	1,381.68	1,825.75	1,598.89	1,381.80	1,175.42
Taxes	962.83	—	1,261.86	1,116.76	893.75	909.57	818.69	781.54	860.64
Property	871.12	—	1,121.69	1,079.16	783.77	818.96	728.91	706.18	753.69
Charges and miscellaneous general revenue	618.32	—	575.11	428.36	487.94	916.18	780.20	600.26	314.78
Current charges	437.80	—	405.04	217.30	307.78	734.45	616.74	423.84	140.48
Miscellaneous general revenue	180.51	—	170.07	211.06	180.16	181.73	163.46	176.42	174.29
Interest earnings	67.95	—	98.64	78.13	47.34	54.19	60.31	107.12	41.90
Utility and liquor store revenue	204.58	—	682.74	92.94	89.25	112.78	202.53	136.40	106.44
Expenditure¹	2,545.23	—	3,597.55	2,454.51	2,163.68	2,544.33	2,486.31	2,256.57	2,110.74
Direct expenditure by function	2,535.28	—	3,582.34	2,451.69	2,151.53	2,532.37	2,478.56	2,245.52	2,080.19
Direct general expenditure	2,313.59	—	2,872.20	2,334.11	2,047.08	2,416.06	2,271.21	2,058.09	1,976.45
Capital outlay	298.61	—	534.35	276.18	270.52	287.54	231.62	223.81	225.43
Construction only	177.94	—	394.65	173.12	157.67	140.36	115.85	101.25	130.09
Education services:									
Education	1,069.10	—	1,125.99	1,110.01	1,036.91	1,080.72	1,058.15	968.25	1,152.44
Libraries	33.63	—	42.29	34.11	39.40	26.46	24.62	37.17	29.43
Social services and income maintenance:									
Public welfare	81.47	—	106.66	182.85	60.89	42.14	44.99	39.55	31.69
Cash assistance and vendor payments	11.54	—	37.03	15.82	4.30	4.69	5.85	6.98	4.99
Hospitals	266.04	—	288.76	4.99	142.14	555.56	432.06	274.99	—
Health	21.11	—	40.84	21.16	18.04	15.09	16.78	17.14	26.59
Transportation:									
Highways	95.07	—	82.62	80.19	88.72	85.46	112.10	137.93	177.36
Other transportation	22.12	—	114.36	12.97	7.86	5.59	4.39	1.52	—
Public safety:									
Police protection	84.66	—	131.65	109.78	85.64	75.79	53.27	42.46	45.02
Fire protection	56.23	—	122.17	60.31	55.58	52.04	28.38	16.52	7.96
Correction	31.30	—	48.92	38.82	22.04	26.78	25.20	38.24	25.36
Protective inspection and regulation	.72	—	.36	1.32	1.27	.46	.25	.04	—
Environment and housing:									
Natural resources	7.53	—	5.24	2.33	6.64	6.18	11.96	15.93	21.14
Parks and recreation	50.54	—	98.95	92.66	42.09	27.22	21.89	14.90	7.19
Housing and community development	42.97	—	107.11	71.61	32.39	23.02	14.79	10.01	.20
Sewerage	81.39	—	84.10	100.10	73.85	70.66	86.16	62.65	56.00
Solid waste management	26.77	—	36.91	36.03	21.89	21.76	22.25	25.02	16.07
Governmental administration:									
Financial administration	34.84	—	73.71	37.27	30.11	21.91	22.35	31.49	39.95
Judicial and legal	31.02	—	45.50	34.90	30.85	24.39	24.34	26.56	30.87
General public buildings	9.47	—	4.38	12.93	8.50	9.76	11.74	6.67	6.94
Other government administration	53.63	—	15.74	38.94	61.20	60.36	71.36	68.06	87.66
Interest on general debt	93.97	—	219.44	87.64	48.57	70.04	79.61	117.74	35.68
General expenditure, n.e.c.	120.02	—	76.48	163.21	132.52	114.66	104.56	105.24	178.90
Utility and liquor store expenditure	205.81	—	662.28	95.72	95.94	105.10	200.72	185.03	103.73
Capital outlay	17.31	—	39.07	6.20	14.90	7.20	13.58	43.56	2.66
Debt outstanding	1,711.20	—	4,584.35	1,277.59	1,023.11	1,142.59	1,363.07	1,797.86	858.31
Long-term	1,625.56	—	4,461.53	1,157.56	923.29	1,080.45	1,313.54	1,760.04	839.14
Education	473.97	—	572.22	324.31	391.44	428.05	643.82	495.05	595.64
Utilities	183.91	—	885.42	54.67	60.55	53.99	89.35	107.82	88.53
Cash and security holdings	1,326.06	—	2,268.92	1,201.27	909.96	1,126.97	1,276.21	1,806.98	1,080.29

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
IOWA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	7.5	21.5	9.7	13.8	39.2	8.3
Other transportation	100.0	—	—	30.8	42.3	8.9	8.0	9.0	.9
Public safety:									
Police protection	100.0	—	—	16.6	26.7	11.2	15.7	26.0	3.9
Fire protection	100.0	—	—	15.6	38.1	13.9	18.1	13.1	1.3
Correction	100.0	—	—	25.8	31.8	5.7	10.8	22.2	3.6
Protective inspection and regulation	100.0	—	—	25.5	31.1	11.9	13.9	17.3	.4
Environment and housing:									
Natural resources	100.0	—	—	11.3	12.2	9.7	11.6	39.9	15.3
Parks and recreation	100.0	—	—	12.7	32.2	10.9	15.0	25.5	3.6
Housing and community development	100.0	—	—	26.4	35.7	13.1	10.2	13.5	1.1
Sewerage	100.0	—	—	15.0	32.4	11.8	16.9	21.2	2.8
Solid waste management	100.0	—	—	10.7	27.4	11.5	13.8	31.9	4.7
Governmental administration:									
Financial administration	100.0	—	—	9.9	21.8	10.0	14.9	35.6	7.8
Judicial and legal	100.0	—	—	17.0	24.1	10.3	16.8	26.9	5.0
General public buildings	100.0	—	—	11.0	33.3	7.4	12.1	29.2	7.1
Other government administration	100.0	—	—	15.5	25.8	9.9	17.2	26.6	5.2
Interest on general debt	100.0	—	—	24.4	29.7	10.1	14.1	19.4	2.4
General expenditure, n.e.c.	100.0	—	—	17.3	25.1	10.4	13.9	28.5	4.9
Utility and liquor store expenditure	100.0	—	—	11.0	16.1	9.5	24.7	34.2	4.5
Capital outlay	100.0	—	—	14.8	21.7	8.5	22.1	31.4	1.6
Debt outstanding	100.0	—	—	21.3	27.8	9.1	17.8	21.4	2.6
Long-term	100.0	—	—	21.3	27.8	9.2	17.9	21.2	2.6
Education	100.0	—	—	16.6	15.4	8.8	20.6	33.0	5.7
Utilities	100.0	—	—	12.8	7.8	6.5	44.8	25.6	2.4
Cash and security holdings	100.0	—	—	15.1	26.9	11.1	15.5	27.6	3.8
Per capita amounts (dollars)									
Revenue ¹	2,730.15	—	—	3,092.54	2,612.87	2,649.58	2,696.20	2,732.33	2,648.38
General revenue ¹	2,556.79	—	—	2,953.12	2,507.27	2,500.00	2,433.86	2,534.98	2,477.57
Intergovernmental revenue	994.39	—	—	971.43	997.46	934.26	1,008.63	1,002.37	1,061.40
From Federal government	95.72	—	—	162.28	144.74	105.20	69.94	50.22	60.15
From state government	898.67	—	—	809.15	852.72	829.05	938.69	952.15	1,001.25
General revenue from own sources	1,562.39	—	—	1,981.69	1,509.81	1,565.74	1,425.23	1,532.61	1,416.17
Taxes	879.83	—	—	1,134.04	913.17	853.96	818.98	811.79	788.94
Property	813.27	—	—	1,079.46	827.22	724.12	753.83	769.10	757.11
Charges and miscellaneous general revenue	682.56	—	—	847.65	596.64	711.78	606.25	720.82	627.23
Current charges	504.28	—	—	481.90	414.19	548.34	465.64	583.82	510.92
Miscellaneous general revenue	178.28	—	—	365.75	182.45	163.44	140.61	137.00	116.31
Interest earnings	86.93	—	—	125.70	105.14	93.53	77.30	67.13	51.84
Utility and liquor store revenue	172.35	—	—	135.24	104.40	147.92	262.13	197.33	170.80
Expenditure ¹	2,699.60	—	—	2,931.61	2,612.72	2,642.04	2,690.46	2,704.98	2,646.93
Direct expenditure by function	2,670.56	—	—	2,882.14	2,597.01	2,599.38	2,658.39	2,680.49	2,616.38
Direct general expenditure	2,479.05	—	—	2,709.46	2,464.49	2,425.45	2,377.96	2,475.33	2,451.82
Capital outlay	359.43	—	—	361.55	430.53	420.62	325.14	318.83	272.48
Construction only	254.04	—	—	282.90	313.02	347.51	224.05	199.72	162.62
Education services:									
Education	1,175.58	—	—	1,254.04	1,153.52	1,088.12	1,269.45	1,160.82	1,049.50
Libraries	27.32	—	—	28.23	34.25	25.60	21.16	27.72	15.17
Social services and income maintenance:									
Public welfare	39.02	—	—	38.15	52.11	43.69	39.32	30.19	26.17
Cash assistance and vendor payments	7.69	—	—	16.15	11.77	.60	7.46	4.49	3.81
Hospitals	219.13	—	—	182.93	26.45	258.77	162.10	364.29	384.65
Health	75.24	—	—	68.44	75.79	58.02	83.47	76.06	92.01
Transportation:									
Highways	236.70	—	—	143.77	218.71	218.68	194.42	291.70	375.60
Other transportation	28.78	—	—	71.44	52.33	24.60	13.66	8.15	5.10
Public safety:									
Police protection	102.60	—	—	136.90	117.61	109.49	95.46	83.81	77.68
Fire protection	40.41	—	—	50.74	66.22	53.56	43.40	16.58	9.90
Correction	19.04	—	—	39.62	26.05	10.37	12.17	13.29	13.29
Protective inspection and regulation	3.69	—	—	7.57	4.93	4.21	3.05	2.01	.26
Environment and housing:									
Natural resources	9.05	—	—	8.24	4.74	8.40	6.25	11.35	26.58
Parks and recreation	57.12	—	—	58.57	79.13	59.61	50.76	45.88	39.49
Housing and community development	47.28	—	—	100.43	72.58	59.44	28.65	20.03	9.69
Sewerage	98.32	—	—	118.37	136.97	110.78	98.56	65.42	52.97
Solid waste management	41.74	—	—	36.08	49.10	45.74	34.24	41.87	37.80
Governmental administration:									
Financial administration	35.46	—	—	28.20	33.25	33.75	31.43	39.70	53.25
Judicial and legal	17.02	—	—	23.25	17.62	16.81	16.96	14.38	16.31
General public buildings	18.63	—	—	16.48	26.62	13.11	13.43	17.12	25.22
Other government administration	25.43	—	—	31.67	28.17	24.03	25.93	21.24	25.17
Interest on general debt	73.14	—	—	143.60	93.20	70.66	61.31	44.60	33.03
General expenditure, n.e.c.	88.33	—	—	122.74	95.15	88.00	72.75	79.14	82.98
Utility and liquor store expenditure	190.98	—	—	169.83	132.16	173.51	280.28	205.10	164.56
Capital outlay	35.33	—	—	42.08	32.89	28.80	46.32	34.84	10.82
Debt outstanding	1,488.05	—	—	2,553.86	1,775.40	1,290.07	1,576.39	1,000.99	749.50
Long-term	1,464.59	—	—	2,513.05	1,751.72	1,287.66	1,554.71	973.99	742.01
Education	299.73	—	—	399.75	197.69	251.32	366.90	311.16	327.47
Utilities	151.89	—	—	156.21	51.07	94.19	404.71	122.46	70.74
Cash and security holdings	1,446.81	—	—	1,753.49	1,671.46	1,539.28	1,334.59	1,254.76	1,061.72

See footnotes at end of table.

Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
KANSAS									
Amount (thousand dollars)									
Number of areas	105	--	--	2	2	6	13	20	62
Population, 1996	2,582,492	--	--	841,120	318,365	398,428	402,352	312,036	310,191
Revenue¹	7,372,394	--	--	2,189,912	1,111,066	868,322	1,149,006	905,306	1,148,782
General revenue ¹	6,597,107	--	--	2,007,687	917,503	815,817	1,013,336	801,073	1,041,691
Intergovernmental revenue	2,331,657	--	--	637,213	313,228	319,208	375,066	342,395	344,547
From Federal government	138,963	--	--	24,231	39,580	17,338	14,967	14,128	28,719
From state government	2,192,694	--	--	612,982	273,648	301,870	360,099	328,267	315,828
General revenue from own sources	4,265,450	--	--	1,370,474	604,275	496,609	638,270	458,678	697,144
Taxes	2,529,799	--	--	883,571	343,043	288,112	338,062	238,517	438,494
Property	2,045,364	--	--	669,068	258,153	231,112	269,395	203,320	414,316
Charges and miscellaneous general revenue	1,735,651	--	--	486,903	261,232	208,497	300,208	220,161	258,650
Current charges	1,083,299	--	--	239,057	106,637	140,193	224,571	173,457	199,384
Miscellaneous general revenue	652,352	--	--	247,846	154,595	68,304	75,637	46,704	59,266
Interest earnings	383,717	--	--	137,551	121,920	33,212	34,815	26,789	29,430
Utility and liquor store revenue	678,733	--	--	106,559	172,714	52,466	135,670	104,233	107,091
Expenditure¹	7,282,076	--	--	2,209,374	1,089,375	870,248	1,115,601	878,261	1,119,217
Direct expenditure by function	7,248,324	--	--	2,208,920	1,088,423	870,233	1,115,457	874,989	1,090,302
Direct general expenditure	6,539,971	--	--	2,061,733	898,826	817,801	996,939	781,237	983,435
Capital outlay	775,102	--	--	351,001	72,420	97,358	84,878	72,222	97,222
Construction only	455,197	--	--	258,139	45,531	54,385	35,232	27,572	34,338
Education services:									
Education	3,074,991	--	--	877,418	411,182	406,958	504,528	420,410	454,495
Libraries	51,745	--	--	17,623	8,601	8,929	7,346	3,838	5,408
Social services and income maintenance:									
Public welfare	46,491	--	--	26,869	6	4,852	4,859	1,494	8,411
Cash assistance and vendor payments	2,550	--	--	1,881	--	669	--	--	--
Hospitals	366,115	--	--	25	--	50,985	112,473	94,270	108,362
Health	158,673	--	--	57,540	29,087	13,884	18,471	16,012	23,679
Transportation:									
Highways	482,372	--	--	183,019	37,476	49,136	59,624	50,624	102,493
Other transportation	41,270	--	--	23,228	7,039	2,054	4,113	1,949	2,887
Public safety:									
Police protection	336,237	--	--	140,501	60,946	38,563	41,972	24,825	29,430
Fire protection	142,529	--	--	51,667	37,330	18,205	19,043	8,363	7,921
Correction	59,321	--	--	21,333	12,675	7,468	9,448	3,889	4,508
Protective inspection and regulation	11,585	--	--	6,754	2,347	1,036	1,031	289	128
Environment and housing:									
Natural resources	52,924	--	--	5,309	3,921	4,025	7,844	8,950	22,875
Parks and recreation	139,282	--	--	67,704	18,441	18,252	17,201	7,941	9,743
Housing and community development	107,675	--	--	23,781	24,544	15,540	7,097	10,539	26,174
Sewerage	185,130	--	--	94,106	26,540	21,202	24,743	11,140	7,399
Solid waste management	78,334	--	--	7,611	6,718	17,027	18,623	11,343	17,012
Governmental administration:									
Financial administration	128,714	--	--	54,422	16,902	10,223	12,832	12,809	21,526
Judicial and legal	69,899	--	--	27,111	11,760	8,319	8,810	5,316	8,583
General public buildings	70,074	--	--	26,736	12,018	5,292	7,108	6,907	12,013
Other government administration	88,926	--	--	22,878	9,967	14,602	15,392	10,156	15,931
Interest on general debt	411,478	--	--	183,399	127,972	36,036	30,248	20,863	12,960
General expenditure, n.e.c.	436,206	--	--	142,699	33,354	65,213	64,133	49,310	81,497
Utility and liquor store expenditure	676,639	--	--	122,809	182,411	52,282	118,518	93,752	106,867
Capital outlay	112,420	--	--	36,341	30,598	11,822	9,882	9,572	14,205
Debt outstanding	7,614,941	--	--	3,239,792	2,196,344	699,775	714,671	432,221	332,138
Long-term	7,464,521	--	--	3,179,643	2,154,282	664,289	711,208	429,393	325,706
Education	1,424,342	--	--	634,952	112,420	227,344	204,556	162,111	82,959
Utilities	865,039	--	--	236,319	252,706	65,845	135,624	83,235	91,310
Cash and security holdings	6,358,036	--	--	2,562,856	1,939,925	501,314	593,149	390,582	370,210
Percent distribution									
Number of areas	100.0	--	--	1.9	1.9	5.7	12.4	19.0	59.0
Population, 1996	100.0	--	--	32.6	12.3	15.4	15.6	12.1	12.0
Revenue¹	100.0	--	--	29.7	15.1	11.8	15.6	12.3	15.6
General revenue ¹	100.0	--	--	30.4	13.9	12.4	15.4	12.1	15.8
Intergovernmental revenue	100.0	--	--	27.3	13.4	13.7	16.1	14.7	14.8
From Federal government	100.0	--	--	17.4	28.5	12.5	10.8	10.2	20.7
From state government	100.0	--	--	28.0	12.5	13.8	16.4	15.0	14.4
General revenue from own sources	100.0	--	--	32.1	14.2	11.6	15.0	10.8	16.3
Taxes	100.0	--	--	34.9	13.6	11.4	13.4	9.4	17.3
Property	100.0	--	--	32.7	12.6	11.3	13.2	9.9	20.3
Charges and miscellaneous general revenue	100.0	--	--	28.1	15.1	12.0	17.3	12.7	14.9
Current charges	100.0	--	--	22.1	9.8	12.9	20.7	16.0	18.4
Miscellaneous general revenue	100.0	--	--	38.0	23.7	10.5	11.6	7.2	9.1
Interest earnings	100.0	--	--	35.8	31.8	8.7	9.1	7.0	7.7
Utility and liquor store revenue	100.0	--	--	15.7	25.4	7.7	20.0	15.4	15.8
Expenditure¹	100.0	--	--	30.3	15.0	12.0	15.3	12.1	15.4
Direct expenditure by function	100.0	--	--	30.5	15.0	12.0	15.4	12.1	15.0
Direct general expenditure	100.0	--	--	31.5	13.7	12.5	15.2	11.9	15.0
Capital outlay	100.0	--	--	45.3	9.3	12.6	11.0	9.3	12.5
Construction only	100.0	--	--	56.7	10.0	11.9	7.7	6.1	7.5
Education services:									
Education	100.0	--	--	28.5	13.4	13.2	16.4	13.7	14.8
Libraries	100.0	--	--	34.1	16.6	17.3	14.2	7.4	10.5
Social services and income maintenance:									
Public welfare	100.0	--	--	57.8	.0	10.4	10.5	3.2	18.1
Cash assistance and vendor payments	100.0	--	--	73.8	--	26.2	--	--	--
Hospitals	100.0	--	--	.0	--	13.9	30.7	25.7	29.6
Health	100.0	--	--	36.3	18.3	8.8	11.6	10.1	14.9

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
KANSAS—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	37.9	7.8	10.2	12.4	10.5	21.2
Other transportation	100.0	—	—	56.3	17.1	5.0	10.0	4.7	7.0
Public safety:									
Police protection	100.0	—	—	41.8	18.1	11.5	12.5	7.4	8.8
Fire protection	100.0	—	—	36.3	26.2	12.8	13.4	5.9	5.6
Correction	100.0	—	—	36.0	21.4	12.6	15.9	6.6	7.6
Protective inspection and regulation	100.0	—	—	58.3	20.3	8.9	8.9	2.5	1.1
Environment and housing:									
Natural resources	100.0	—	—	10.0	7.4	7.6	14.8	16.9	43.2
Parks and recreation	100.0	—	—	48.6	13.2	13.1	12.3	5.7	7.0
Housing and community development	100.0	—	—	22.1	22.8	14.4	6.6	9.8	24.3
Sewerage	100.0	—	—	50.8	14.3	11.5	13.4	6.0	4.0
Solid waste management	100.0	—	—	9.7	8.6	21.7	23.8	14.5	21.7
Governmental administration:									
Financial administration	100.0	—	—	42.3	13.1	7.9	10.0	10.0	16.7
Judicial and legal	100.0	—	—	38.8	16.8	11.9	12.6	7.6	12.3
General public buildings	100.0	—	—	38.2	17.2	7.6	10.1	9.9	17.1
Other government administration	100.0	—	—	25.7	11.2	16.4	17.3	11.4	17.9
Interest on general debt	100.0	—	—	44.6	31.1	8.8	7.4	5.1	3.1
General expenditure, n.e.c.	100.0	—	—	32.7	7.6	15.0	14.7	11.3	18.7
Utility and liquor store expenditure	100.0	—	—	18.1	27.0	7.7	17.5	13.9	15.8
Capital outlay	100.0	—	—	32.3	27.2	10.5	8.8	8.5	12.6
Debt outstanding	100.0	—	—	42.5	28.8	9.2	9.4	5.7	4.4
Long-term	100.0	—	—	42.6	28.9	8.9	9.5	5.8	4.4
Education	100.0	—	—	44.6	7.9	16.0	14.4	11.4	5.8
Utilities	100.0	—	—	27.3	29.2	7.6	15.7	9.6	10.6
Cash and security holdings	100.0	—	—	40.3	30.5	7.9	9.3	6.1	5.8
Per capita amounts (dollars)									
Revenue ¹	2,854.76	—	—	2,603.57	3,489.91	2,179.37	2,855.72	2,901.29	3,703.47
General revenue ¹	2,554.55	—	—	2,386.92	2,881.92	2,047.59	2,518.53	2,567.25	3,358.22
Intergovernmental revenue	902.87	—	—	757.58	983.86	801.17	932.18	1,097.29	1,110.76
From Federal government	53.81	—	—	28.81	124.32	43.52	37.20	45.28	92.58
From state government	849.06	—	—	728.77	859.54	757.65	894.98	1,052.02	1,018.17
General revenue from own sources	1,651.68	—	—	1,629.34	1,898.06	1,246.42	1,586.35	1,469.95	2,247.47
Taxes	979.60	—	—	1,050.47	1,077.51	723.12	840.21	764.39	1,413.63
Property	792.01	—	—	795.45	810.87	580.06	669.55	651.59	1,335.68
Charges and miscellaneous general revenue	672.08	—	—	578.87	820.54	523.30	746.13	705.56	833.84
Current charges	419.48	—	—	284.21	334.95	351.87	558.15	555.89	642.78
Miscellaneous general revenue	252.61	—	—	294.66	485.59	171.43	187.99	149.68	191.06
Interest earnings	148.58	—	—	163.53	382.96	83.36	86.53	85.85	94.88
Utility and liquor store revenue	262.82	—	—	126.69	542.50	131.68	337.19	334.04	345.24
Expenditure ¹	2,819.79	—	—	2,626.70	3,421.78	2,184.20	2,772.70	2,814.61	3,608.15
Direct expenditure by function	2,806.72	—	—	2,626.17	3,418.79	2,184.17	2,772.34	2,804.13	3,514.94
Direct general expenditure	2,532.43	—	—	2,451.18	2,823.26	2,052.57	2,477.78	2,503.68	3,170.42
Capital outlay	300.14	—	—	417.30	227.47	244.36	210.95	231.46	313.43
Construction only	176.26	—	—	306.90	143.02	136.50	87.57	88.36	110.70
Education services:									
Education	1,190.71	—	—	1,043.15	1,291.54	1,021.41	1,253.95	1,347.31	1,465.21
Libraries	20.04	—	—	20.95	27.02	22.41	18.26	12.30	17.43
Social services and income maintenance:									
Public welfare	18.00	—	—	31.94	.02	12.18	12.08	4.79	27.12
Cash assistance and vendor payments .....	.99	—	—	2.24	—	1.68	—	—	—
Hospitals	141.77	—	—	.03	—	127.97	279.54	302.11	349.34
Health	61.44	—	—	68.41	91.36	34.85	45.91	51.31	76.34
Transportation:									
Highways	186.79	—	—	217.59	117.71	123.32	148.19	162.24	330.42
Other transportation	15.98	—	—	27.62	22.11	5.16	10.22	6.25	9.31
Public safety:									
Police protection	130.20	—	—	167.04	191.43	96.79	104.32	79.56	94.88
Fire protection	55.19	—	—	61.43	117.26	45.69	47.33	26.80	25.54
Correction	22.97	—	—	25.36	39.81	18.74	23.48	12.46	14.53
Protective inspection and regulation	4.49	—	—	8.03	7.37	2.60	2.56	.93	.41
Environment and housing:									
Natural resources	20.49	—	—	6.31	12.32	10.10	19.50	28.68	73.74
Parks and recreation	53.93	—	—	80.49	57.92	45.81	42.75	25.45	31.41
Housing and community development	41.69	—	—	28.27	77.09	39.00	17.64	33.77	84.38
Sewerage	71.69	—	—	111.88	83.36	53.21	61.50	35.70	23.85
Solid waste management	30.33	—	—	9.05	21.10	42.74	46.29	36.35	54.84
Governmental administration:									
Financial administration	49.84	—	—	64.70	53.09	25.66	31.89	41.05	69.40
Judicial and legal	27.07	—	—	32.23	36.94	20.88	21.90	17.04	27.67
General public buildings	27.13	—	—	31.79	37.75	13.28	17.67	22.14	38.73
Other government administration	34.43	—	—	27.20	31.31	36.65	38.26	32.55	51.36
Interest on general debt	159.33	—	—	218.04	401.97	90.45	75.18	66.86	41.78
General expenditure, n.e.c.	168.91	—	—	169.65	104.77	163.68	159.40	158.03	262.73
Utility and liquor store expenditure	262.01	—	—	146.01	572.96	131.22	294.56	300.45	344.52
Capital outlay	43.53	—	—	43.21	96.11	29.67	24.56	30.68	45.79
Debt outstanding	2,948.68	—	—	3,851.76	6,898.82	1,756.34	1,776.23	1,385.16	1,070.75
Long-term	2,890.43	—	—	3,780.25	6,766.70	1,667.27	1,767.63	1,376.10	1,050.02
Education	551.54	—	—	754.89	353.12	570.60	508.40	519.53	267.44
Utilities	334.96	—	—	280.96	793.76	165.26	337.08	266.75	294.37
Cash and security holdings	2,461.98	—	—	3,046.96	6,093.40	1,258.23	1,474.20	1,251.72	1,193.49

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
KENTUCKY									
Amount (thousand dollars)									
Number of areas	120	—	1	—	2	12	27	53	25
Population, 1996	3,883,723	—	673,040	—	385,539	856,486	931,353	848,054	189,251
Revenue¹	7,917,853	—	1,519,509	—	845,352	1,806,341	1,748,822	1,532,727	465,102
General revenue ¹	6,772,696	—	1,438,015	—	818,175	1,427,747	1,410,700	1,321,486	356,573
Intergovernmental revenue	2,884,208	—	409,435	—	207,275	590,860	726,397	779,832	170,409
From Federal government	225,246	—	82,325	—	34,032	37,977	30,051	33,950	6,911
From state government	2,658,962	—	327,110	—	173,243	552,883	696,346	745,882	163,498
General revenue from own sources	3,888,488	—	1,028,580	—	610,900	836,887	684,303	541,654	186,164
Taxes	2,076,696	—	609,228	—	324,703	433,707	377,949	271,359	59,750
Property	1,113,051	—	289,960	—	154,806	236,097	229,680	164,427	38,081
Charges and miscellaneous general revenue	1,811,792	—	419,352	—	286,197	403,180	306,354	270,295	126,414
Current charges	866,131	—	189,032	—	133,601	223,857	137,393	164,272	17,976
Miscellaneous general revenue	945,661	—	230,320	—	152,596	179,323	168,961	106,023	108,438
Interest earnings	768,604	—	180,376	—	139,412	145,303	130,356	72,996	100,161
Utility and liquor store revenue	1,145,092	—	81,494	—	27,177	378,594	338,057	211,241	108,529
Expenditure¹	7,756,176	—	1,645,971	—	803,832	1,747,806	1,688,043	1,465,474	405,050
Direct expenditure by function	7,754,054	—	1,645,971	—	803,832	1,746,579	1,688,043	1,464,581	405,048
Direct general expenditure	6,871,280	—	1,529,128	—	768,067	1,441,950	1,445,628	1,326,656	359,851
Capital outlay	916,287	—	276,046	—	160,742	138,565	179,961	135,737	25,236
Construction only	610,495	—	239,892	—	68,079	82,564	123,972	81,869	14,119
Education services:									
Education	3,410,018	—	537,820	—	298,070	721,223	855,625	819,857	177,423
Libraries	47,196	—	11,269	—	3,175	9,622	12,282	8,412	2,436
Social services and income maintenance:									
Public welfare	38,755	—	26,051	—	5,437	2,573	2,758	1,732	204
Cash assistance and vendor payments	3,602	—	3,602	—	—	—	—	—	—
Hospitals	171,467	—	8,834	—	—	76,870	—	83,322	2,441
Health	193,237	—	26,761	—	9,049	67,748	49,146	35,689	4,844
Transportation:									
Highways	266,129	—	35,219	—	33,991	53,094	62,389	63,407	18,029
Other transportation	209,744	—	124,390	—	79,525	4,557	593	154	525
Public safety:									
Police protection	282,548	—	90,299	—	50,571	59,088	45,871	30,979	5,740
Fire protection	159,669	—	52,086	—	11,780	43,561	37,487	12,331	2,424
Correction	109,065	—	27,725	—	10,684	22,220	22,528	20,481	4,827
Protective inspection and regulation	13,691	—	1,385	—	9,387	2,240	454	188	37
Environment and housing:									
Natural resources	21,931	—	1,258	—	87	1,195	3,645	14,631	1,115
Parks and recreation	83,206	—	27,010	—	14,466	19,663	13,272	7,536	1,259
Housing and community development	106,189	—	37,403	—	16,017	24,490	13,464	11,138	3,677
Sewerage	235,038	—	128,610	—	1,512	27,205	50,816	22,543	4,352
Solid waste management	102,474	—	20,428	—	5,888	25,996	26,345	21,241	2,576
Governmental administration:									
Financial administration	53,733	—	13,549	—	7,754	9,609	12,339	9,367	1,115
Judicial and legal	35,833	—	10,837	—	3,324	6,396	7,000	6,445	1,831
General public buildings	43,223	—	18,689	—	901	6,949	7,282	7,650	1,752
Other government administration	126,482	—	13,658	—	12,807	32,665	31,479	24,218	11,655
Interest on general debt	756,226	—	193,992	—	99,392	141,081	134,538	86,498	100,725
General expenditure, n.e.c.	405,426	—	121,855	—	94,250	83,305	56,315	38,837	10,864
Utility and liquor store expenditure	882,610	—	116,843	—	35,765	304,629	242,251	137,925	45,197
Capital outlay	163,202	—	41,108	—	10,502	41,242	24,121	34,811	11,418
Debt outstanding	13,906,953	—	3,266,016	—	1,099,873	2,662,335	2,670,807	1,672,083	2,535,839
Long-term	13,848,798	—	3,216,016	—	1,097,948	2,661,531	2,668,598	1,668,966	2,535,739
Education	1,383,435	—	221,603	—	141,082	296,013	352,148	314,401	58,188
Utilities	1,118,955	—	71,905	—	80,402	461,754	239,813	220,381	44,700
Cash and security holdings	11,414,136	—	2,524,836	—	880,704	2,137,873	2,165,999	1,246,537	2,458,187
Percent distribution									
Number of areas	100.0	—	.8	—	1.7	10.0	22.5	44.2	20.8
Population, 1996	100.0	—	17.3	—	9.9	22.1	24.0	21.8	4.9
Revenue¹	100.0	—	19.2	—	10.7	22.8	22.1	19.4	5.9
General revenue ¹	100.0	—	21.2	—	12.1	21.1	20.8	19.5	5.3
Intergovernmental revenue	100.0	—	14.2	—	7.2	20.5	25.2	27.0	5.9
From Federal government	100.0	—	36.5	—	15.1	16.9	13.3	15.1	3.1
From state government	100.0	—	12.3	—	6.5	20.8	26.2	28.1	6.1
General revenue from own sources	100.0	—	26.5	—	15.7	21.5	17.6	13.9	4.8
Taxes	100.0	—	29.3	—	15.6	20.9	18.2	13.1	2.9
Property	100.0	—	26.1	—	13.9	21.2	20.6	14.8	3.4
Charges and miscellaneous general revenue	100.0	—	23.1	—	15.8	22.3	16.9	14.9	7.0
Current charges	100.0	—	21.8	—	15.4	25.8	15.9	19.0	2.1
Miscellaneous general revenue	100.0	—	24.4	—	16.1	19.0	17.9	11.2	11.5
Interest earnings	100.0	—	23.5	—	18.1	18.9	17.0	9.5	13.0
Utility and liquor store revenue	100.0	—	7.1	—	2.4	33.1	29.5	18.4	9.5
Expenditure¹	100.0	—	21.2	—	10.4	22.5	21.8	18.9	5.2
Direct expenditure by function	100.0	—	21.2	—	10.4	22.5	21.8	18.9	5.2
Direct general expenditure	100.0	—	22.3	—	11.2	21.0	21.0	19.3	5.2
Capital outlay	100.0	—	30.1	—	17.5	15.1	19.6	14.8	2.8
Construction only	100.0	—	39.3	—	11.2	13.5	20.3	13.4	2.3
Education services:									
Education	100.0	—	15.8	—	8.7	21.2	25.1	24.0	5.2
Libraries	100.0	—	23.9	—	6.7	20.4	26.0	17.8	5.2
Social services and income maintenance:									
Public welfare	100.0	—	67.2	—	14.0	6.6	7.1	4.5	.5
Cash assistance and vendor payments	100.0	—	100.0	—	—	—	—	—	—
Hospitals	100.0	—	5.2	—	—	44.8	—	48.6	1.4
Health	100.0	—	13.8	—	4.7	35.1	25.4	18.5	2.5

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
KENTUCKY—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	13.2	—	12.8	20.0	23.4	23.8	6.8
Other transportation	100.0	—	59.3	—	37.9	2.2	.3	.1	.3
Public safety:									
Police protection	100.0	—	32.0	—	17.9	20.9	16.2	11.0	2.0
Fire protection	100.0	—	32.6	—	7.4	27.3	23.5	7.7	1.5
Correction	100.0	—	25.4	—	9.8	20.9	20.7	18.8	4.4
Protective inspection and regulation	100.0	—	10.1	—	68.6	16.4	3.3	1.4	.3
Environment and housing:									
Natural resources	100.0	—	5.7	—	.4	5.4	16.6	66.7	5.1
Parks and recreation	100.0	—	32.5	—	17.4	23.6	16.0	9.1	1.5
Housing and community development	100.0	—	35.2	—	15.1	23.1	12.7	10.5	3.5
Sewerage	100.0	—	54.7	—	.6	11.6	21.6	9.6	1.9
Solid waste management	100.0	—	19.9	—	5.7	25.4	25.7	20.7	2.5
Governmental administration:									
Financial administration	100.0	—	25.2	—	14.4	17.9	23.0	17.4	2.1
Judicial and legal	100.0	—	30.2	—	9.3	17.8	19.5	18.0	5.1
General public buildings	100.0	—	43.2	—	2.1	16.1	16.8	17.7	4.1
Other government administration	100.0	—	10.8	—	10.1	25.8	24.9	19.1	9.2
Interest on general debt	100.0	—	25.7	—	13.1	18.7	17.8	11.4	13.3
General expenditure, n.e.c.	100.0	—	30.1	—	23.2	20.5	13.9	9.6	2.7
Utility and liquor store expenditure	100.0	—	13.2	—	4.1	34.5	27.4	15.6	5.1
Capital outlay	100.0	—	25.2	—	6.4	25.3	14.8	21.3	7.0
Debt outstanding	100.0	—	23.5	—	7.9	19.1	19.2	12.0	18.2
Long-term	100.0	—	23.2	—	7.9	19.2	19.3	12.1	18.3
Education	100.0	—	16.0	—	10.2	21.4	25.5	22.7	4.2
Utilities	100.0	—	6.4	—	7.2	41.3	21.4	19.7	4.0
Cash and security holdings	100.0	—	22.1	—	7.7	18.7	19.0	10.9	21.5
Per capita amounts (dollars)									
Revenue ¹	2,038.73	—	2,257.68	—	2,192.65	2,109.01	1,877.72	1,807.35	2,457.59
General revenue ¹	1,743.87	—	2,136.60	—	2,122.16	1,666.98	1,514.68	1,558.26	1,884.13
Intergovernmental revenue	742.64	—	608.34	—	537.62	689.87	779.94	919.55	900.44
From Federal government	58.00	—	122.32	—	88.27	44.34	32.27	40.03	36.52
From state government	684.64	—	486.02	—	449.35	645.52	747.67	879.52	863.92
General revenue from own sources	1,001.23	—	1,528.26	—	1,584.53	977.12	734.74	638.70	983.69
Taxes	534.72	—	905.19	—	842.21	506.38	405.81	319.98	315.72
Property	286.59	—	430.82	—	401.53	275.66	246.61	193.89	201.22
Charges and miscellaneous general revenue	466.51	—	623.07	—	742.33	470.74	328.93	318.72	667.97
Current charges	223.02	—	280.86	—	346.53	261.37	147.52	193.70	94.98
Miscellaneous general revenue	243.49	—	342.21	—	395.80	209.37	181.41	125.02	572.99
Interest earnings	197.90	—	268.00	—	361.60	169.65	139.96	86.07	529.25
Utility and liquor store revenue	294.84	—	121.08	—	70.49	442.03	362.97	249.09	573.47
Expenditure ¹	1,997.10	—	2,445.58	—	2,084.96	2,040.67	1,812.46	1,728.04	2,140.28
Direct expenditure by function	1,996.55	—	2,445.58	—	2,084.96	2,039.24	1,812.46	1,726.99	2,140.27
Direct general expenditure	1,769.25	—	2,271.97	—	1,992.19	1,683.57	1,552.18	1,564.35	1,901.45
Capital outlay	235.93	—	410.15	—	416.93	161.78	193.23	160.06	133.35
Construction only	157.19	—	356.43	—	176.58	96.40	133.11	96.54	74.60
Education services:									
Education	878.03	—	799.09	—	773.13	842.07	918.69	966.75	937.50
Libraries	12.15	—	16.74	—	8.24	11.23	13.19	9.92	12.87
Social services and income maintenance:									
Public welfare	9.98	—	38.71	—	14.10	3.00	2.96	2.04	1.08
Cash assistance and vendor payments .....	.93	—	5.35	—	—	—	—	—	—
Hospitals	44.15	—	13.13	—	—	89.75	—	98.25	12.90
Health	49.76	—	39.76	—	23.47	79.10	52.77	42.08	25.60
Transportation:									
Highways	68.52	—	52.33	—	88.16	61.99	66.99	74.77	95.27
Other transportation	54.01	—	184.82	—	206.27	5.32	.64	.18	2.77
Public safety:									
Police protection	72.75	—	134.17	—	131.17	68.99	49.25	36.53	30.33
Fire protection	41.11	—	77.39	—	30.55	50.86	40.25	14.54	12.81
Correction	28.08	—	41.19	—	27.71	26.64	24.19	24.15	25.51
Protective inspection and regulation	3.53	—	2.06	—	24.35	2.62	.49	.22	.20
Environment and housing:									
Natural resources	5.65	—	1.87	—	.23	1.40	3.91	17.25	5.89
Parks and recreation	21.42	—	40.13	—	37.52	22.96	14.25	8.89	6.65
Housing and community development	27.34	—	55.57	—	41.54	28.59	14.46	13.13	19.43
Sewerage	60.52	—	191.09	—	3.92	31.76	54.56	26.58	23.00
Solid waste management	26.39	—	30.35	—	15.27	30.35	28.29	25.05	13.61
Governmental administration:									
Financial administration	13.84	—	20.13	—	20.11	11.22	13.25	11.05	5.89
Judicial and legal	9.23	—	16.10	—	8.62	7.47	7.52	7.60	9.67
General public buildings	11.13	—	27.77	—	2.34	8.11	7.82	9.02	9.26
Other government administration	32.57	—	20.29	—	33.22	38.14	33.80	28.56	61.58
Interest on general debt	194.72	—	288.23	—	257.80	164.72	144.45	102.00	532.23
General expenditure, n.e.c.	104.39	—	181.05	—	244.46	97.26	60.47	45.80	57.41
Utility and liquor store expenditure	227.26	—	173.60	—	92.77	355.67	260.11	162.64	238.82
Capital outlay	42.02	—	61.08	—	27.24	48.15	25.90	41.05	60.33
Debt outstanding	3,580.83	—	4,852.63	—	2,852.82	3,108.44	2,867.66	1,971.67	13,399.34
Long-term	3,565.86	—	4,778.34	—	2,847.83	3,107.50	2,865.29	1,967.99	13,398.81
Education	356.21	—	329.26	—	365.93	345.61	378.10	370.73	307.46
Utilities	288.11	—	106.84	—	208.54	539.13	257.49	259.87	236.19
Cash and security holdings	2,938.97	—	3,751.39	—	2,284.34	2,496.10	2,325.65	1,469.88	12,989.03

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
LOUISIANA									
Amount (thousand dollars)									
Number of areas	64	—	—	3	7	12	15	22	5
Population, 1996	4,350,579	—	—	1,327,582	1,159,999	866,855	553,561	398,702	43,880
Revenue¹	10,485,269	—	—	3,538,468	2,905,454	1,896,231	1,249,471	792,262	103,383
General revenue ¹	9,650,286	—	—	3,287,151	2,555,317	1,807,355	1,155,363	744,866	100,234
Intergovernmental revenue	3,358,443	—	—	917,196	864,131	727,539	460,764	342,431	46,382
From Federal government	302,220	—	—	134,464	83,287	39,205	27,693	16,076	1,495
From state government	3,056,223	—	—	782,732	780,844	688,334	433,071	326,355	44,887
General revenue from own sources	6,291,843	—	—	2,369,955	1,691,186	1,079,816	694,599	402,435	53,852
Taxes	3,760,408	—	—	1,441,641	1,091,150	534,272	441,724	215,578	36,043
Property	1,409,840	—	—	467,380	423,649	184,689	204,726	102,235	27,161
Charges and miscellaneous general revenue	2,531,435	—	—	928,314	600,036	545,544	252,875	186,857	17,809
Current charges	1,830,894	—	—	662,866	428,752	459,803	160,657	105,643	13,173
Miscellaneous general revenue	700,541	—	—	265,448	171,284	85,741	92,218	81,214	4,636
Interest earnings	491,963	—	—	177,714	120,069	59,233	63,907	67,958	3,082
Utility and liquor store revenue	689,411	—	—	132,773	324,625	87,912	93,556	47,396	3,149
Expenditure¹	10,102,801	—	—	3,348,988	2,830,534	1,838,322	1,224,804	761,321	98,832
Direct expenditure by function	10,094,119	—	—	3,347,802	2,826,370	1,836,031	1,224,250	760,876	98,790
Direct general expenditure	9,197,534	—	—	3,034,237	2,465,520	1,754,541	1,133,749	714,546	94,941
Capital outlay	1,032,615	—	—	373,796	324,585	169,879	101,217	54,753	8,385
Construction only	695,842	—	—	251,878	247,517	106,202	54,743	31,690	3,812
Education services:									
Education	3,936,328	—	—	1,007,233	1,124,380	823,166	554,760	378,269	48,520
Libraries	69,536	—	—	25,218	16,477	10,036	10,615	6,521	669
Social services and income maintenance:									
Public welfare	49,571	—	—	17,898	5,787	11,946	8,684	4,196	1,060
Cash assistance and vendor payments	3,625	—	—	37	—	2,089	1,093	406	—
Hospitals	1,191,020	—	—	349,599	258,496	399,839	100,714	72,386	9,986
Health	76,045	—	—	37,651	8,274	15,818	9,920	2,825	1,557
Transportation:									
Highways	419,242	—	—	115,167	131,042	71,559	55,047	39,513	6,914
Other transportation	188,405	—	—	124,789	47,042	9,142	7,374	51	7
Public safety:									
Police protection	603,490	—	—	215,040	170,366	88,339	87,218	35,488	7,039
Fire protection	236,159	—	—	97,070	81,960	30,419	16,894	7,336	2,480
Correction	135,838	—	—	57,645	35,917	12,419	17,493	11,552	812
Protective inspection and regulation	22,156	—	—	11,812	3,811	3,069	2,096	1,080	288
Environment and housing:									
Natural resources	59,173	—	—	19,103	17,614	11,704	6,341	3,892	519
Parks and recreation	139,964	—	—	58,999	49,950	14,090	8,739	6,413	1,773
Housing and community development	226,935	—	—	105,273	81,060	20,731	13,622	5,517	732
Sewerage	310,487	—	—	174,450	49,295	39,793	36,480	9,837	632
Solid waste management	188,647	—	—	65,113	45,611	33,331	28,792	13,362	2,438
Governmental administration:									
Financial administration	159,685	—	—	43,880	46,415	27,006	22,747	16,801	2,836
Judicial and legal	164,895	—	—	77,089	38,993	17,949	22,473	7,197	1,194
General public buildings	67,289	—	—	31,424	14,944	7,461	8,712	4,008	740
Other government administration	99,422	—	—	38,095	16,899	18,058	18,417	6,242	1,711
Interest on general debt	515,937	—	—	220,846	112,383	49,125	67,981	65,258	344
General expenditure, n.e.c.	337,310	—	—	140,843	108,804	39,541	28,630	16,802	2,690
Utility and liquor store expenditure	791,095	—	—	231,168	342,193	77,585	89,970	46,330	3,849
Capital outlay	93,566	—	—	32,286	39,231	7,317	9,787	4,382	563
Debt outstanding	9,176,604	—	—	3,797,061	2,333,720	931,566	1,091,020	1,014,754	8,483
Long-term	9,164,657	—	—	3,793,332	2,333,720	929,654	1,085,914	1,013,554	8,483
Education	1,668,953	—	—	592,518	448,637	270,077	232,198	125,108	415
Utilities	776,871	—	—	60,541	532,966	70,747	71,451	38,638	2,528
Cash and security holdings	9,794,974	—	—	4,079,306	2,402,330	1,159,263	1,070,810	1,048,349	34,916
Percent distribution									
Number of areas	100.0	—	—	4.7	10.9	18.8	23.4	34.4	7.8
Population, 1996	100.0	—	—	30.5	26.7	19.9	12.7	9.2	1.0
Revenue¹	100.0	—	—	33.7	27.7	18.1	11.9	7.6	1.0
General revenue ¹	100.0	—	—	34.1	26.5	18.7	12.0	7.7	1.0
Intergovernmental revenue	100.0	—	—	27.3	25.7	21.7	13.7	10.2	1.4
From Federal government	100.0	—	—	44.5	27.6	13.0	9.2	5.3	.5
From state government	100.0	—	—	25.6	25.5	22.5	14.2	10.7	1.5
General revenue from own sources	100.0	—	—	37.7	26.9	17.2	11.0	6.4	.9
Taxes	100.0	—	—	38.3	29.0	14.2	11.7	5.7	1.0
Property	100.0	—	—	33.2	30.0	13.1	14.5	7.3	1.9
Charges and miscellaneous general revenue	100.0	—	—	36.7	23.7	21.6	10.0	7.4	.7
Current charges	100.0	—	—	36.2	23.4	25.1	8.8	5.8	.7
Miscellaneous general revenue	100.0	—	—	37.9	24.5	12.2	13.2	11.6	.7
Interest earnings	100.0	—	—	36.1	24.4	12.0	13.0	13.8	.6
Utility and liquor store revenue	100.0	—	—	19.3	47.1	12.8	13.6	6.9	.5
Expenditure¹	100.0	—	—	33.1	28.0	18.2	12.1	7.5	1.0
Direct expenditure by function	100.0	—	—	33.2	28.0	18.2	12.1	7.5	1.0
Direct general expenditure	100.0	—	—	33.0	26.8	19.1	12.3	7.8	1.0
Capital outlay	100.0	—	—	36.2	31.4	16.5	9.8	5.3	.8
Construction only	100.0	—	—	36.2	35.6	15.3	7.9	4.6	.5
Education services:									
Education	100.0	—	—	25.6	28.6	20.9	14.1	9.6	1.2
Libraries	100.0	—	—	36.3	23.7	14.4	15.3	9.4	1.0
Social services and income maintenance:									
Public welfare	100.0	—	—	36.1	11.7	24.1	17.5	8.5	2.1
Cash assistance and vendor payments	100.0	—	—	1.0	—	57.6	30.2	11.2	—
Hospitals	100.0	—	—	29.4	21.7	33.6	8.5	6.1	.8
Health	100.0	—	—	49.5	10.9	20.8	13.0	3.7	2.0

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
LOUISIANA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	27.5	31.3	17.1	13.1	9.4	1.6
Other transportation	100.0	—	—	66.2	25.0	4.9	3.9	.0	.0
Public safety:									
Police protection	100.0	—	—	35.6	28.2	14.6	14.5	5.9	1.2
Fire protection	100.0	—	—	41.1	34.7	12.9	7.2	3.1	1.1
Correction	100.0	—	—	42.4	26.4	9.1	12.9	8.5	.6
Protective inspection and regulation	100.0	—	—	53.3	17.2	13.9	9.5	4.9	1.3
Environment and housing:									
Natural resources	100.0	—	—	32.3	29.8	19.8	10.7	6.6	.9
Parks and recreation	100.0	—	—	42.2	35.7	10.1	6.2	4.6	1.3
Housing and community development	100.0	—	—	46.4	35.7	9.1	6.0	2.4	.3
Sewerage	100.0	—	—	56.2	15.9	12.8	11.7	3.2	.2
Solid waste management	100.0	—	—	34.5	24.2	17.7	15.3	7.1	1.3
Governmental administration:									
Financial administration	100.0	—	—	27.5	29.1	16.9	14.2	10.5	1.8
Judicial and legal	100.0	—	—	46.8	23.6	10.9	13.6	4.4	.7
General public buildings	100.0	—	—	46.7	22.2	11.1	12.9	6.0	1.1
Other government administration	100.0	—	—	38.3	17.0	18.2	18.5	6.3	1.7
Interest on general debt	100.0	—	—	42.8	21.8	9.5	13.2	12.6	.1
General expenditure, n.e.c.	100.0	—	—	41.8	32.3	11.7	8.5	5.0	.8
Utility and liquor store expenditure	100.0	—	—	29.2	43.3	9.8	11.4	5.9	.5
Capital outlay	100.0	—	—	34.5	41.9	7.8	10.5	4.7	.6
Debt outstanding	100.0	—	—	41.4	25.4	10.2	11.9	11.1	.1
Long-term	100.0	—	—	41.4	25.5	10.1	11.8	11.1	.1
Education	100.0	—	—	35.5	26.9	16.2	13.9	7.5	.0
Utilities	100.0	—	—	7.8	68.6	9.1	9.2	5.0	.3
Cash and security holdings	100.0	—	—	41.6	24.5	11.8	10.9	10.7	.4
Per capita amounts (dollars)									
Revenue ¹	2,410.09	—	—	2,665.35	2,504.70	2,187.48	2,257.15	1,987.10	2,356.04
General revenue ¹	2,218.16	—	—	2,476.04	2,202.86	2,084.96	2,087.15	1,868.23	2,284.28
Intergovernmental revenue	771.95	—	—	690.88	744.94	839.29	832.36	858.86	1,057.02
From Federal government	69.47	—	—	101.28	71.80	45.23	50.03	40.32	34.07
From state government	702.49	—	—	589.59	673.14	794.06	782.34	818.54	1,022.95
General revenue from own sources	1,446.21	—	—	1,785.17	1,457.92	1,245.67	1,254.78	1,009.36	1,227.26
Taxes	864.35	—	—	1,085.91	940.65	616.33	797.97	540.70	821.40
Property	324.06	—	—	352.05	365.21	213.06	369.83	256.42	618.98
Charges and miscellaneous general revenue	581.86	—	—	699.25	517.27	629.34	456.82	468.66	405.86
Current charges	420.84	—	—	499.30	369.61	530.43	290.22	264.97	300.21
Miscellaneous general revenue	161.02	—	—	199.95	147.66	98.91	166.59	203.70	105.65
Interest earnings	113.08	—	—	133.86	103.51	68.33	115.45	170.45	70.24
Utility and liquor store revenue	158.46	—	—	100.01	279.85	101.41	169.01	118.88	71.76
Expenditure ¹	2,322.17	—	—	2,522.62	2,440.12	2,120.68	2,212.59	1,909.50	2,252.32
Direct expenditure by function	2,320.18	—	—	2,521.73	2,436.53	2,118.04	2,211.59	1,908.38	2,251.37
Direct general expenditure	2,114.09	—	—	2,285.54	2,125.45	2,024.03	2,048.10	1,792.18	2,163.65
Capital outlay	237.35	—	—	281.56	279.81	195.97	182.85	137.33	191.09
Construction only	159.94	—	—	189.73	213.38	122.51	98.89	79.48	86.87
Education services:									
Education	904.78	—	—	758.70	969.29	949.60	1,002.17	948.75	1,105.74
Libraries	15.98	—	—	19.00	14.20	11.58	19.18	16.36	15.25
Social services and income maintenance:									
Public welfare	11.39	—	—	13.48	4.99	13.78	15.69	10.52	24.16
Cash assistance and vendor payments .....	.83	—	—	.03	—	2.41	1.97	1.02	—
Hospitals	273.76	—	—	263.34	222.84	461.25	181.94	181.55	227.58
Health	17.48	—	—	28.36	7.13	18.25	17.92	7.09	35.48
Transportation:									
Highways	96.36	—	—	86.75	112.97	82.55	99.44	99.10	157.57
Other transportation	43.31	—	—	94.00	40.55	10.55	13.32	.13	.16
Public safety:									
Police protection	138.71	—	—	161.98	146.87	101.91	157.56	89.01	160.41
Fire protection	54.28	—	—	73.12	70.66	35.09	30.52	18.40	56.52
Correction	31.22	—	—	43.42	30.96	14.33	31.60	28.97	18.51
Protective inspection and regulation	5.09	—	—	8.90	3.29	3.54	3.79	2.71	6.56
Environment and housing:									
Natural resources	13.60	—	—	14.39	15.18	13.50	11.45	9.76	11.83
Parks and recreation	32.17	—	—	44.44	43.06	16.25	15.79	16.08	40.41
Housing and community development	52.16	—	—	79.30	69.88	23.92	24.61	13.84	16.68
Sewerage	71.37	—	—	131.40	42.50	45.91	65.90	24.67	14.40
Solid waste management	43.36	—	—	49.05	39.32	38.45	52.01	33.51	55.56
Governmental administration:									
Financial administration	36.70	—	—	33.05	40.01	31.15	41.09	42.14	64.63
Judicial and legal	37.90	—	—	58.07	33.61	20.71	40.60	18.05	27.21
General public buildings	15.47	—	—	23.67	12.88	8.61	15.74	10.05	16.86
Other government administration	22.85	—	—	28.70	14.57	20.83	33.27	15.66	38.99
Interest on general debt	118.59	—	—	166.35	96.88	56.67	122.81	163.68	7.84
General expenditure, n.e.c.	77.53	—	—	106.09	93.80	45.61	51.72	42.14	61.30
Utility and liquor store expenditure	181.84	—	—	174.13	294.99	89.50	162.53	116.20	87.72
Capital outlay	21.51	—	—	24.32	33.82	8.44	17.68	10.99	12.83
Debt outstanding	2,109.28	—	—	2,860.13	2,011.83	1,074.65	1,970.91	2,545.14	193.32
Long-term	2,106.54	—	—	2,857.32	2,011.83	1,072.44	1,961.69	2,542.13	193.32
Education	383.62	—	—	446.31	386.76	311.56	419.46	313.79	9.46
Utilities	178.57	—	—	45.60	459.45	81.61	129.08	96.91	57.61
Cash and security holdings	2,251.42	—	—	3,072.73	2,070.98	1,337.32	1,934.40	2,629.40	795.72

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MAINE									
Amount (thousand dollars)									
Number of areas	16	—	—	1	4	3	7	1	—
Population, 1996	1,243,316	—	—	251,087	534,439	184,417	255,044	18,329	—
Revenue¹	2,839,790	—	—	634,326	1,141,536	447,123	563,746	53,059	—
General revenue ¹	2,743,312	—	—	611,164	1,096,010	432,033	552,250	51,855	—
Intergovernmental revenue	826,032	—	—	131,193	377,012	155,243	147,177	15,407	—
From Federal government	80,130	—	—	23,662	36,959	9,641	9,851	17	—
From state government	745,902	—	—	107,531	340,053	145,602	137,326	15,390	—
General revenue from own sources	1,917,280	—	—	479,971	718,998	276,790	405,073	36,448	—
Taxes	1,535,220	—	—	364,636	584,357	217,415	349,921	18,891	—
Property	1,479,396	—	—	355,541	558,477	209,607	337,583	18,188	—
Charges and miscellaneous general revenue	382,060	—	—	115,335	134,641	59,375	55,152	17,557	—
Current charges	276,344	—	—	87,210	99,882	42,500	30,611	16,141	—
Miscellaneous general revenue	105,716	—	—	28,125	34,759	16,875	24,541	1,416	—
Interest earnings	52,735	—	—	16,031	15,607	8,224	12,272	601	—
Utility and liquor store revenue	96,478	—	—	23,162	45,526	15,090	11,496	1,204	—
Expenditure¹	2,671,640	—	—	572,588	1,081,236	433,080	530,747	53,989	—
Direct expenditure by function	2,669,684	—	—	572,582	1,080,535	433,063	529,515	53,989	—
Direct general expenditure	2,585,169	—	—	553,823	1,045,221	416,571	517,517	52,037	—
Capital outlay	201,692	—	—	43,262	73,191	32,497	50,788	1,954	—
Construction only	121,358	—	—	26,288	43,864	12,318	38,278	610	—
Education services:									
Education	1,419,405	—	—	244,072	588,885	261,604	301,393	23,451	—
Libraries	17,942	—	—	6,797	6,813	1,361	2,747	224	—
Social services and income maintenance:									
Public welfare	35,276	—	—	19,013	12,589	1,912	1,621	141	—
Cash assistance and vendor payments	5,308	—	—	297	4,558	359	94	—	—
Hospitals	48,306	—	—	—	10,724	22,190	22	15,370	—
Health	11,861	—	—	2,049	3,624	2,698	3,336	154	—
Transportation:									
Highways	158,261	—	—	29,161	63,147	26,874	36,110	2,969	—
Other transportation	21,638	—	—	5,421	8,951	5,645	1,621	—	—
Public safety:									
Police protection	99,136	—	—	27,266	44,755	10,435	15,621	1,059	—
Fire protection	73,231	—	—	20,105	35,996	5,883	10,598	649	—
Correction	27,651	—	—	8,200	9,796	3,359	5,784	512	—
Protective inspection and regulation	4,604	—	—	1,962	2,148	177	317	—	—
Environment and housing:									
Natural resources	1,573	—	—	276	314	468	502	13	—
Parks and recreation	31,613	—	—	10,760	13,269	3,167	4,198	219	—
Housing and community development	66,239	—	—	21,187	29,401	3,914	11,737	—	—
Sewerage	103,966	—	—	23,942	39,784	10,278	28,328	1,634	—
Solid waste management	69,516	—	—	11,799	31,897	10,657	14,029	1,134	—
Governmental administration:									
Financial administration	68,469	—	—	9,534	25,438	11,102	20,833	1,562	—
Judicial and legal	7,763	—	—	1,665	3,444	830	1,684	140	—
General public buildings	22,479	—	—	4,608	15,375	1,118	1,270	108	—
Other government administration	31,444	—	—	11,639	14,143	1,687	3,815	160	—
Interest on general debt	76,657	—	—	20,174	29,625	12,482	13,305	1,071	—
General expenditure, n.e.c.	188,139	—	—	74,193	55,103	18,730	38,646	1,467	—
Utility and liquor store expenditure	84,515	—	—	18,759	35,314	16,492	11,998	1,952	—
Capital outlay	11,314	—	—	514	4,918	3,070	2,700	112	—
Debt outstanding	1,600,449	—	—	420,260	649,792	220,215	290,458	19,724	—
Long-term	1,576,718	—	—	420,260	634,269	218,597	283,868	19,724	—
Education	448,531	—	—	78,534	203,041	85,958	73,518	7,480	—
Utilities	211,231	—	—	58,630	104,282	19,744	25,501	3,074	—
Cash and security holdings	921,962	—	—	207,050	348,759	156,142	199,976	10,035	—
Percent distribution									
Number of areas	100.0	—	—	6.3	25.0	18.8	43.8	6.3	—
Population, 1996	100.0	—	—	20.2	43.0	14.8	20.5	1.5	—
Revenue¹	100.0	—	—	22.3	40.2	15.7	19.9	1.9	—
General revenue ¹	100.0	—	—	22.3	40.0	15.7	20.1	1.9	—
Intergovernmental revenue	100.0	—	—	15.9	45.6	18.8	17.8	1.9	—
From Federal government	100.0	—	—	29.5	46.1	12.0	12.3	.0	—
From state government	100.0	—	—	14.4	45.6	19.5	18.4	2.1	—
General revenue from own sources	100.0	—	—	25.0	37.5	14.4	21.1	1.9	—
Taxes	100.0	—	—	23.8	38.1	14.2	22.8	1.2	—
Property	100.0	—	—	24.0	37.8	14.2	22.8	1.2	—
Charges and miscellaneous general revenue	100.0	—	—	30.2	35.2	15.5	14.4	4.6	—
Current charges	100.0	—	—	31.6	36.1	15.4	11.1	5.8	—
Miscellaneous general revenue	100.0	—	—	26.6	32.9	16.0	23.2	1.3	—
Interest earnings	100.0	—	—	30.4	29.6	15.6	23.3	1.1	—
Utility and liquor store revenue	100.0	—	—	24.0	47.2	15.6	11.9	1.2	—
Expenditure¹	100.0	—	—	21.4	40.5	16.2	19.9	2.0	—
Direct expenditure by function	100.0	—	—	21.4	40.5	16.2	19.8	2.0	—
Direct general expenditure	100.0	—	—	21.4	40.4	16.1	20.0	2.0	—
Capital outlay	100.0	—	—	21.4	36.3	16.1	25.2	1.0	—
Construction only	100.0	—	—	21.7	36.1	10.2	31.5	.5	—
Education services:									
Education	100.0	—	—	17.2	41.5	18.4	21.2	1.7	—
Libraries	100.0	—	—	37.9	38.0	7.6	15.3	1.2	—
Social services and income maintenance:									
Public welfare	100.0	—	—	53.9	35.7	5.4	4.6	.4	—
Cash assistance and vendor payments	100.0	—	—	5.6	85.9	6.8	1.8	—	—
Hospitals	100.0	—	—	—	22.2	45.9	.0	31.8	—
Health	100.0	—	—	17.3	30.6	22.7	28.1	1.3	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MAINE—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	18.4	39.9	17.0	22.8	1.9	—
Other transportation	100.0	—	—	25.1	41.4	26.1	7.5	—	—
Public safety:									
Police protection	100.0	—	—	27.5	45.1	10.5	15.8	1.1	—
Fire protection	100.0	—	—	27.5	49.2	8.0	14.5	.9	—
Correction	100.0	—	—	29.7	35.4	12.1	20.9	1.9	—
Protective inspection and regulation	100.0	—	—	42.6	46.7	3.8	6.9	—	—
Environment and housing:									
Natural resources	100.0	—	—	17.5	20.0	29.8	31.9	.8	—
Parks and recreation	100.0	—	—	34.0	42.0	10.0	13.3	.7	—
Housing and community development	100.0	—	—	32.0	44.4	5.9	17.7	—	—
Sewerage	100.0	—	—	23.0	38.3	9.9	27.2	1.6	—
Solid waste management	100.0	—	—	17.0	45.9	15.3	20.2	1.6	—
Governmental administration:									
Financial administration	100.0	—	—	13.9	37.2	16.2	30.4	2.3	—
Judicial and legal	100.0	—	—	21.4	44.4	10.7	21.7	1.8	—
General public buildings	100.0	—	—	20.5	68.4	5.0	5.6	.5	—
Other government administration	100.0	—	—	37.0	45.0	5.4	12.1	.5	—
Interest on general debt	100.0	—	—	26.3	38.6	16.3	17.4	1.4	—
General expenditure, n.e.c.	100.0	—	—	39.4	29.3	10.0	20.5	.8	—
Utility and liquor store expenditure	100.0	—	—	22.2	41.8	19.5	14.2	2.3	—
Capital outlay	100.0	—	—	4.5	43.5	27.1	23.9	1.0	—
Debt outstanding	100.0	—	—	26.3	40.6	13.8	18.1	1.2	—
Long-term	100.0	—	—	26.7	40.2	13.9	18.0	1.3	—
Education	100.0	—	—	17.5	45.3	19.2	16.4	1.7	—
Utilities	100.0	—	—	27.8	49.4	9.3	12.1	1.5	—
Cash and security holdings	100.0	—	—	22.5	37.8	16.9	21.7	1.1	—
Per capita amounts (dollars)									
Revenue ¹	2,284.05	—	—	2,526.32	2,135.95	2,424.52	2,210.39	2,894.81	—
General revenue ¹	2,206.45	—	—	2,434.07	2,050.77	2,342.70	2,165.31	2,829.12	—
Intergovernmental revenue	664.38	—	—	522.50	705.44	841.80	577.07	840.58	—
From Federal government	64.45	—	—	94.24	69.15	52.28	38.62	.93	—
From state government	599.93	—	—	428.26	636.28	789.53	538.44	839.65	—
General revenue from own sources	1,542.07	—	—	1,911.57	1,345.33	1,500.89	1,588.25	1,988.54	—
Taxes	1,234.78	—	—	1,452.23	1,093.40	1,178.93	1,372.00	1,030.66	—
Property	1,189.88	—	—	1,416.01	1,044.98	1,136.59	1,323.63	992.31	—
Charges and miscellaneous general revenue	307.29	—	—	459.34	251.93	321.96	216.25	957.88	—
Current charges	222.26	—	—	347.33	186.89	230.46	120.02	880.63	—
Miscellaneous general revenue	85.03	—	—	112.01	65.04	91.50	96.22	77.25	—
Interest earnings	42.41	—	—	63.85	29.20	44.59	48.12	32.79	—
Utility and liquor store revenue	77.60	—	—	92.25	85.18	81.83	45.07	65.69	—
Expenditure ¹	2,148.80	—	—	2,280.44	2,023.12	2,348.37	2,081.00	2,945.55	—
Direct expenditure by function	2,147.23	—	—	2,280.41	2,021.81	2,348.28	2,076.17	2,945.55	—
Direct general expenditure	2,079.25	—	—	2,205.70	1,955.73	2,258.85	2,029.13	2,839.05	—
Capital outlay	162.22	—	—	172.30	136.95	176.21	199.13	106.61	—
Construction only	97.61	—	—	104.70	82.07	66.79	150.08	33.28	—
Education services:									
Education	1,141.63	—	—	972.06	1,101.88	1,418.55	1,181.73	1,279.45	—
Libraries	14.43	—	—	27.07	12.75	7.38	10.77	12.22	—
Social services and income maintenance:									
Public welfare	28.37	—	—	75.72	23.56	10.37	6.36	7.69	—
Cash assistance and vendor payments	4.27	—	—	1.18	8.53	1.95	.37	—	—
Hospitals	38.85	—	—	—	20.07	120.33	.09	838.56	—
Health	9.54	—	—	8.16	6.78	14.63	13.08	8.40	—
Transportation:									
Highways	127.29	—	—	116.14	118.16	145.72	141.58	161.98	—
Other transportation	17.40	—	—	21.59	16.75	30.61	6.36	—	—
Public safety:									
Police protection	79.74	—	—	108.59	83.74	56.58	61.25	57.78	—
Fire protection	58.90	—	—	80.07	67.35	31.90	41.55	35.41	—
Correction	22.24	—	—	32.66	18.33	18.21	22.68	27.93	—
Protective inspection and regulation	3.70	—	—	7.81	4.02	.96	1.24	—	—
Environment and housing:									
Natural resources	1.27	—	—	1.10	.59	2.54	1.97	.71	—
Parks and recreation	25.43	—	—	42.85	24.83	17.17	16.46	11.95	—
Housing and community development	53.28	—	—	84.38	55.01	21.22	46.02	—	—
Sewerage	83.62	—	—	95.35	74.44	55.73	111.07	89.15	—
Solid waste management	55.91	—	—	46.99	59.68	57.79	55.01	61.87	—
Governmental administration:									
Financial administration	55.07	—	—	37.97	47.60	60.20	81.68	85.22	—
Judicial and legal	6.24	—	—	6.63	6.44	4.50	6.60	7.64	—
General public buildings	18.08	—	—	18.35	28.77	6.06	4.98	5.89	—
Other government administration	25.29	—	—	46.35	26.46	9.15	14.96	8.73	—
Interest on general debt	61.66	—	—	80.35	55.43	67.68	52.17	58.43	—
General expenditure, n.e.c.	151.32	—	—	295.49	103.10	101.56	151.53	80.04	—
Utility and liquor store expenditure	67.98	—	—	74.71	66.08	89.43	47.04	106.50	—
Capital outlay	9.10	—	—	2.05	9.20	16.65	10.59	6.11	—
Debt outstanding	1,287.24	—	—	1,673.76	1,215.84	1,194.11	1,138.85	1,076.11	—
Long-term	1,268.16	—	—	1,673.76	1,186.79	1,185.34	1,113.02	1,076.11	—
Education	360.75	—	—	312.78	379.91	466.11	288.26	408.10	—
Utilities	169.89	—	—	233.50	195.12	107.06	99.99	167.71	—
Cash and security holdings	741.53	—	—	824.61	652.57	846.68	784.08	547.49	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MARYLAND									
Amount (thousand dollars)									
Number of areas	24	—	4	1	6	5	6	2	—
Population, 1996	5,071,604	—	2,984,069	465,582	997,414	381,199	200,185	43,155	—
Revenue¹	14,303,664	—	9,618,916	1,104,114	2,162,311	825,645	511,493	81,185	—
General revenue ¹	12,632,015	—	8,175,969	1,002,585	2,098,531	807,800	468,743	78,387	—
Intergovernmental revenue	4,195,582	—	2,840,679	225,819	633,503	310,584	147,293	37,704	—
From Federal government	721,433	—	612,046	26,619	43,941	22,563	10,026	6,238	—
From state government	3,474,149	—	2,228,633	199,200	589,562	288,021	137,267	31,466	—
General revenue from own sources	8,436,433	—	5,335,290	776,766	1,465,028	497,216	321,450	40,683	—
Taxes	6,206,546	—	3,912,093	574,233	1,097,205	352,089	239,607	31,319	—
Property	3,608,286	—	2,231,801	319,542	658,894	220,904	156,063	21,082	—
Charges and miscellaneous general revenue	2,229,887	—	1,423,197	202,533	367,823	145,127	81,843	9,364	—
Current charges	1,445,795	—	890,053	134,048	254,095	105,862	54,618	7,119	—
Miscellaneous general revenue	784,092	—	533,144	68,485	113,728	39,265	27,225	2,245	—
Interest earnings	435,124	—	294,130	57,723	53,505	19,087	10,070	609	—
Utility and liquor store revenue	479,368	—	326,287	25,908	63,780	17,845	42,750	2,798	—
Expenditure¹	13,308,559	—	8,608,342	1,078,655	2,186,526	842,718	509,452	82,866	—
Direct expenditure by function	13,216,577	—	8,566,542	1,059,785	2,163,319	838,174	506,173	82,584	—
Direct general expenditure	12,361,054	—	7,904,929	1,004,094	2,085,635	819,962	466,618	79,816	—
Capital outlay	1,672,846	—	1,061,642	156,077	255,191	124,497	64,870	10,569	—
Construction only	1,340,279	—	869,533	141,167	186,641	97,897	37,583	7,458	—
Education services:									
Education	6,158,133	—	3,551,685	525,341	1,296,957	490,860	250,453	42,837	—
Libraries	132,187	—	76,476	13,434	32,937	6,569	2,493	278	—
Social services and income maintenance:									
Public welfare	59,266	—	13,501	2,543	22,784	19,488	794	156	—
Cash assistance and vendor payments	1,824	—	1,820	—	—	4	—	—	—
Hospitals	226	—	—	—	206	—	20	—	—
Health	258,181	—	241,294	1,400	7,307	4,504	3,123	553	—
Transportation:									
Highways	561,268	—	349,012	43,941	87,628	38,461	37,537	4,689	—
Other transportation	31,577	—	22,918	1,271	3,765	954	2,626	43	—
Public safety:									
Police protection	707,910	—	504,637	62,953	83,944	32,171	21,318	2,887	—
Fire protection	404,010	—	279,111	58,346	42,313	12,495	10,807	938	—
Correction	139,798	—	59,329	14,598	33,770	18,215	12,065	1,821	—
Protective inspection and regulation	44,361	—	23,355	6,417	10,037	3,246	1,149	157	—
Environment and housing:									
Natural resources	30,966	—	11,860	306	11,759	4,625	2,071	345	—
Parks and recreation	419,168	—	324,882	16,601	40,480	15,806	19,250	2,149	—
Housing and community development	499,537	—	433,093	15,394	28,069	14,216	6,367	2,398	—
Sewerage	501,875	—	352,790	32,071	67,214	28,306	16,136	5,358	—
Solid waste management	451,656	—	341,823	29,999	44,095	18,028	13,665	4,046	—
Governmental administration:									
Financial administration	147,828	—	95,860	15,829	22,594	7,989	4,771	785	—
Judicial and legal	144,064	—	93,733	14,407	23,059	7,800	4,043	1,022	—
General public buildings	132,378	—	88,069	11,043	20,395	7,088	4,791	992	—
Other government administration	137,201	—	75,181	17,873	25,419	9,420	8,071	1,237	—
Interest on general debt	673,075	—	486,861	67,842	79,101	26,386	11,956	929	—
General expenditure, n.e.c.	726,389	—	479,459	52,485	101,802	53,335	33,112	6,196	—
Utility and liquor store expenditure	533,846	—	355,408	40,219	77,684	18,212	39,555	2,768	—
Capital outlay	77,238	—	65,886	—	8,806	516	2,008	22	—
Debt outstanding	12,641,489	—	8,603,009	1,399,750	1,836,012	528,938	247,301	26,479	—
Long-term	12,615,717	—	8,580,464	1,399,750	1,836,011	528,938	245,905	24,649	—
Education	1,324,516	—	675,274	131,148	400,337	73,802	43,391	564	—
Utilities	1,035,691	—	625,028	241,564	106,128	50,089	12,148	734	—
Cash and security holdings	13,066,917	—	10,165,417	1,567,961	811,056	329,245	178,243	14,995	—
Percent distribution									
Number of areas	100.0	—	16.7	4.2	25.0	20.8	25.0	8.3	—
Population, 1996	100.0	—	58.8	9.2	19.7	7.5	3.9	.9	—
Revenue¹	100.0	—	67.2	7.7	15.1	5.8	3.6	.6	—
General revenue ¹	100.0	—	64.7	7.9	16.6	6.4	3.7	.6	—
Intergovernmental revenue	100.0	—	67.7	5.4	15.1	7.4	3.5	.9	—
From Federal government	100.0	—	84.8	3.7	6.1	3.1	1.4	.9	—
From state government	100.0	—	64.1	5.7	17.0	8.3	4.0	.9	—
General revenue from own sources	100.0	—	63.2	9.2	17.4	5.9	3.8	.5	—
Taxes	100.0	—	63.0	9.3	17.7	5.7	3.9	.5	—
Property	100.0	—	61.9	8.9	18.3	6.1	4.3	.6	—
Charges and miscellaneous general revenue	100.0	—	63.8	9.1	16.5	6.5	3.7	.4	—
Current charges	100.0	—	61.6	9.3	17.6	7.3	3.8	.5	—
Miscellaneous general revenue	100.0	—	68.0	8.7	14.5	5.0	3.5	.3	—
Interest earnings	100.0	—	67.6	13.3	12.3	4.4	2.3	.1	—
Utility and liquor store revenue	100.0	—	68.1	5.4	13.3	3.7	8.9	.6	—
Expenditure¹	100.0	—	64.7	8.1	16.4	6.3	3.8	.6	—
Direct expenditure by function	100.0	—	64.8	8.0	16.4	6.3	3.8	.6	—
Direct general expenditure	100.0	—	64.0	8.1	16.9	6.6	3.8	.6	—
Capital outlay	100.0	—	63.5	9.3	15.3	7.4	3.9	.6	—
Construction only	100.0	—	64.9	10.5	13.9	7.3	2.8	.6	—
Education services:									
Education	100.0	—	57.7	8.5	21.1	8.0	4.1	.7	—
Libraries	100.0	—	57.9	10.2	24.9	5.0	1.9	.2	—
Social services and income maintenance:									
Public welfare	100.0	—	22.8	4.3	38.4	32.9	1.3	.3	—
Cash assistance and vendor payments	100.0	—	99.8	—	—	.2	—	—	—
Hospitals	100.0	—	—	—	91.2	—	8.8	—	—
Health	100.0	—	93.5	.5	2.8	1.7	1.2	.2	—

See footnotes at end of table.

Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MARYLAND—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	62.2	7.8	15.6	6.9	6.7	.8	—
Other transportation	100.0	—	72.6	4.0	11.9	3.0	8.3	.1	—
Public safety:									
Police protection	100.0	—	71.3	8.9	11.9	4.5	3.0	.4	—
Fire protection	100.0	—	69.1	14.4	10.5	3.1	2.7	.2	—
Correction	100.0	—	42.4	10.4	24.2	13.0	8.6	1.3	—
Protective inspection and regulation	100.0	—	52.6	14.5	22.6	7.3	2.6	.4	—
Environment and housing:									
Natural resources	100.0	—	38.3	1.0	38.0	14.9	6.7	1.1	—
Parks and recreation	100.0	—	77.5	4.0	9.7	3.8	4.6	.5	—
Housing and community development	100.0	—	86.7	3.1	5.6	2.8	1.3	.5	—
Sewerage	100.0	—	70.3	6.4	13.4	5.6	3.2	1.1	—
Solid waste management	100.0	—	75.7	6.6	9.8	4.0	3.0	.9	—
Governmental administration:									
Financial administration	100.0	—	64.8	10.7	15.3	5.4	3.2	.5	—
Judicial and legal	100.0	—	65.1	10.0	16.0	5.4	2.8	.7	—
General public buildings	100.0	—	66.5	8.3	15.4	5.4	3.6	.7	—
Other government administration	100.0	—	54.8	13.0	18.5	6.9	5.9	.9	—
Interest on general debt	100.0	—	72.3	10.1	11.8	3.9	1.8	.1	—
General expenditure, n.e.c.	100.0	—	66.0	7.2	14.0	7.3	4.6	.9	—
Utility and liquor store expenditure	100.0	—	66.6	7.5	14.6	3.4	7.4	.5	—
Capital outlay	100.0	—	85.3	—	11.4	.7	2.6	.0	—
Debt outstanding	100.0	—	68.1	11.1	14.5	4.2	2.0	.2	—
Long-term	100.0	—	68.0	11.1	14.6	4.2	1.9	.2	—
Education	100.0	—	51.0	9.9	30.2	5.6	3.3	.0	—
Utilities	100.0	—	60.3	23.3	10.2	4.8	1.2	.1	—
Cash and security holdings	100.0	—	77.8	12.0	6.2	2.5	1.4	.1	—
Per capita amounts (dollars)									
Revenue ¹	2,820.34	—	3,223.42	2,371.47	2,167.92	2,165.92	2,555.10	1,881.24	—
General revenue ¹	2,490.73	—	2,739.87	2,153.40	2,103.97	2,119.10	2,341.55	1,816.41	—
Intergovernmental revenue	827.27	—	951.95	485.03	635.15	814.76	735.78	873.69	—
From Federal government	142.25	—	205.10	57.17	44.05	59.19	50.08	144.55	—
From state government	685.02	—	746.84	427.85	591.09	755.57	685.70	729.14	—
General revenue from own sources	1,663.46	—	1,787.92	1,668.38	1,468.83	1,304.35	1,605.76	942.72	—
Taxes	1,223.78	—	1,310.99	1,233.37	1,100.05	923.64	1,196.93	725.73	—
Property	711.47	—	747.91	686.33	660.60	579.50	779.59	488.52	—
Charges and miscellaneous general revenue	439.68	—	476.93	435.01	368.78	380.71	408.84	216.99	—
Current charges	285.08	—	298.27	287.91	254.75	277.71	272.84	164.96	—
Miscellaneous general revenue	154.60	—	178.66	147.10	114.02	103.00	136.00	52.02	—
Interest earnings	85.80	—	98.57	123.98	53.64	50.07	50.30	14.11	—
Utility and liquor store revenue	94.52	—	109.34	55.65	63.95	46.81	213.55	64.84	—
Expenditure ¹	2,624.13	—	2,884.77	2,316.79	2,192.20	2,210.70	2,544.91	1,920.19	—
Direct expenditure by function	2,606.00	—	2,870.76	2,276.26	2,168.93	2,198.78	2,528.53	1,913.66	—
Direct general expenditure	2,437.31	—	2,649.04	2,156.64	2,091.04	2,151.01	2,330.93	1,849.52	—
Capital outlay	329.85	—	355.77	335.23	255.85	326.59	324.05	244.91	—
Construction only	264.27	—	291.39	303.21	187.12	256.81	187.74	172.82	—
Education services:									
Education	1,214.24	—	1,190.22	1,128.35	1,300.32	1,287.67	1,251.11	992.63	—
Libraries	26.06	—	25.63	28.85	33.02	17.23	12.45	6.44	—
Social services and income maintenance:									
Public welfare	11.69	—	4.52	5.46	22.84	51.12	3.97	3.61	—
Cash assistance and vendor payments .....	.36	—	.61	—	—	.01	—	—	—
Hospitals .....	.04	—	—	—	.21	—	.10	—	—
Health	50.91	—	80.86	3.01	7.33	11.82	15.60	12.81	—
Transportation:									
Highways	110.67	—	116.96	94.38	87.86	100.89	187.51	108.65	—
Other transportation	6.23	—	7.68	2.73	3.77	2.50	13.12	1.00	—
Public safety:									
Police protection	139.58	—	169.11	135.21	84.16	84.39	106.49	66.90	—
Fire protection	79.66	—	93.53	125.32	42.42	32.78	53.99	21.74	—
Correction	27.56	—	19.88	31.35	33.86	47.78	60.27	42.20	—
Protective inspection and regulation	8.75	—	7.83	13.78	10.06	8.52	5.74	3.64	—
Environment and housing:									
Natural resources	6.11	—	3.97	.66	11.79	12.13	10.35	7.99	—
Parks and recreation	82.65	—	108.87	35.66	40.58	41.46	96.16	49.80	—
Housing and community development	98.50	—	145.14	33.06	28.14	37.29	31.81	55.57	—
Sewerage	98.96	—	118.22	68.88	67.39	74.26	80.61	124.16	—
Solid waste management	89.06	—	114.55	64.43	44.21	47.29	68.26	93.76	—
Governmental administration:									
Financial administration	29.15	—	32.12	34.00	22.65	20.96	23.83	18.19	—
Judicial and legal	28.41	—	31.41	30.94	23.12	20.46	20.20	23.68	—
General public buildings	26.10	—	29.51	23.72	20.45	18.59	23.93	22.99	—
Other government administration	27.05	—	25.19	38.39	25.48	24.71	40.32	28.66	—
Interest on general debt	132.71	—	163.15	145.71	79.31	69.22	59.72	21.53	—
General expenditure, n.e.c.	143.23	—	160.67	112.73	102.07	139.91	165.41	143.58	—
Utility and liquor store expenditure	105.26	—	119.10	86.38	77.89	47.78	197.59	64.14	—
Capital outlay	15.23	—	22.08	—	8.83	1.35	10.03	.51	—
Debt outstanding	2,492.60	—	2,882.98	3,006.45	1,840.77	1,387.56	1,235.36	613.58	—
Long-term	2,487.52	—	2,875.42	3,006.45	1,840.77	1,387.56	1,228.39	571.17	—
Education	261.16	—	226.29	281.69	401.37	193.60	216.75	13.07	—
Utilities	204.21	—	209.45	518.84	106.40	131.40	60.68	17.01	—
Cash and security holdings	2,576.49	—	3,406.56	3,367.74	813.16	863.71	890.39	347.47	—

See footnotes at end of table.

Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MASSACHUSETTS									
Amount (thousand dollars)									
Number of areas	14	1	5	2	3	1	—	1	1
Population, 1996	6,092,352	1,412,561	3,202,674	899,014	486,368	71,209	—	13,259	7,267
Revenue¹	18,007,356	3,645,014	10,109,626	2,756,727	1,206,467	177,826	—	67,214	44,482
General revenue ¹	15,350,444	3,181,549	8,598,516	2,193,567	1,102,491	168,425	—	63,223	42,673
Intergovernmental revenue	6,600,830	949,268	4,091,558	1,085,677	372,781	82,110	—	11,878	7,558
From Federal government	780,925	108,922	510,335	115,220	36,127	7,471	—	634	2,216
From state government	5,819,905	840,346	3,581,223	970,457	336,654	74,639	—	11,244	5,342
General revenue from own sources	8,749,614	2,232,281	4,506,958	1,107,890	729,710	86,315	—	51,345	35,115
Taxes	6,814,267	1,844,519	3,391,330	866,060	576,446	69,899	—	40,195	25,818
Property	6,612,387	1,789,385	3,286,148	849,376	556,280	68,839	—	38,612	23,747
Charges and miscellaneous general revenue	1,935,347	387,762	1,115,628	241,830	153,264	16,416	—	11,150	9,297
Current charges	1,441,624	296,143	820,330	177,744	121,176	11,812	—	6,380	8,039
Miscellaneous general revenue	493,723	91,619	295,298	64,086	32,088	4,604	—	4,770	1,258
Interest earnings	202,373	40,778	111,122	32,886	14,085	1,825	—	768	909
Utility and liquor store revenue	1,688,660	278,365	891,779	455,939	54,447	4,399	—	1,922	1,809
Expenditure¹	17,960,218	3,579,810	10,254,981	2,645,198	1,211,307	159,916	—	64,313	44,693
Direct expenditure by function	17,408,283	3,413,520	9,884,729	2,634,508	1,207,112	159,613	—	64,108	44,693
Direct general expenditure	13,649,580	2,972,776	7,249,218	2,074,516	1,100,121	150,489	—	60,193	42,267
Capital outlay	1,619,674	348,686	872,401	210,703	151,543	16,175	—	10,407	9,759
Construction only	1,190,700	242,418	680,770	131,455	110,835	10,563	—	8,953	5,706
Education services:									
Education	6,670,182	1,514,977	3,437,840	1,075,112	529,557	80,053	—	21,723	10,920
Libraries	180,536	44,063	97,863	24,517	11,700	1,250	—	953	190
Social services and income maintenance:									
Public welfare	67,475	5,951	33,340	16,085	9,534	336	—	23	2,206
Cash assistance and vendor payments	1,524	—	1,524	—	—	—	—	—	—
Hospitals	252,102	7,082	223,988	20,613	419	—	—	—	—
Health	74,825	14,975	37,906	11,856	7,927	586	—	894	681
Transportation:									
Highways	601,479	132,564	296,622	80,662	73,656	12,998	—	3,153	1,824
Other transportation	37,353	3,945	12,964	4,246	6,912	127	—	3,627	5,532
Public safety:									
Police protection	901,949	180,120	535,093	119,397	56,510	5,162	—	3,567	2,100
Fire protection	658,347	155,593	357,028	91,308	47,544	4,813	—	731	1,330
Correction	319,779	40,197	173,363	82,247	22,470	—	—	1,502	—
Protective inspection and regulation	53,943	12,483	29,521	6,010	4,699	477	—	375	378
Environment and housing:									
Natural resources	21,816	4,920	7,372	3,787	3,834	953	—	820	130
Parks and recreation	146,011	31,178	76,244	22,334	14,254	662	—	852	487
Housing and community development	571,323	143,946	296,410	88,582	34,987	7,249	—	81	68
Sewerage	458,415	64,115	289,072	72,183	24,082	6,332	—	1,791	840
Solid waste management	282,616	68,393	141,283	30,214	32,774	3,259	—	2,681	4,012
Governmental administration:									
Financial administration	195,921	40,318	106,780	25,863	17,721	2,293	—	1,640	1,306
Judicial and legal	50,455	10,608	31,053	5,043	2,886	224	—	328	313
General public buildings	133,001	31,471	60,232	22,504	14,750	3,361	—	475	208
Other government administration	172,704	40,697	77,896	24,139	25,820	1,611	—	1,808	733
Interest on general debt	276,659	51,048	163,932	29,772	24,377	3,295	—	2,661	1,574
General expenditure, n.e.c.	1,522,689	374,132	763,416	218,042	133,708	15,448	—	10,508	7,435
Utility and liquor store expenditure	2,750,378	228,939	2,001,682	449,590	60,979	4,186	—	2,576	2,426
Capital outlay	795,649	30,366	720,322	28,693	14,562	599	—	472	635
Debt outstanding	12,137,089	1,247,485	7,937,756	2,100,600	691,377	76,143	—	61,933	21,795
Long-term	10,653,253	1,087,181	6,902,084	1,925,465	594,551	67,528	—	55,051	21,393
Education	2,009,102	419,829	998,602	281,871	233,991	41,589	—	33,220	—
Utilities	5,115,744	91,459	3,484,835	1,410,811	113,010	9,683	—	3,796	2,150
Cash and security holdings	14,054,861	2,735,331	8,573,718	1,753,991	847,904	87,732	—	33,256	22,929
Percent distribution									
Number of areas	100.0	7.1	35.7	14.3	21.4	7.1	—	7.1	7.1
Population, 1996	100.0	23.2	52.6	14.8	8.0	1.2	—	.2	.1
Revenue¹	100.0	20.2	56.1	15.3	6.7	1.0	—	.4	.2
General revenue ¹	100.0	20.7	56.0	14.3	7.2	1.1	—	.4	.3
Intergovernmental revenue	100.0	14.4	62.0	16.4	5.6	1.2	—	.2	.1
From Federal government	100.0	13.9	65.4	14.8	4.6	1.0	—	.1	.3
From state government	100.0	14.4	61.5	16.7	5.8	1.3	—	.2	.1
General revenue from own sources	100.0	25.5	51.5	12.7	8.3	1.0	—	.6	.4
Taxes	100.0	27.1	49.8	12.7	8.5	1.0	—	.6	.4
Property	100.0	27.1	49.7	12.8	8.4	1.0	—	.6	.4
Charges and miscellaneous general revenue	100.0	20.0	57.6	12.5	7.9	.8	—	.6	.5
Current charges	100.0	20.5	56.9	12.3	8.4	.8	—	.4	.6
Miscellaneous general revenue	100.0	18.6	59.8	13.0	6.5	.9	—	1.0	.3
Interest earnings	100.0	20.1	54.9	16.3	7.0	.9	—	.4	.4
Utility and liquor store revenue	100.0	16.5	52.8	27.0	3.2	.3	—	.1	.1
Expenditure¹	100.0	19.9	57.1	14.7	6.7	.9	—	.4	.2
Direct expenditure by function	100.0	19.6	56.8	15.1	6.9	.9	—	.4	.3
Direct general expenditure	100.0	21.8	53.1	15.2	8.1	1.1	—	.4	.3
Capital outlay	100.0	21.5	53.9	13.0	9.4	1.0	—	.6	.6
Construction only	100.0	20.4	57.2	11.0	9.3	.9	—	.8	.5
Education services:									
Education	100.0	22.7	51.5	16.1	7.9	1.2	—	.3	.2
Libraries	100.0	24.4	54.2	13.6	6.5	.7	—	.5	.1
Social services and income maintenance:									
Public welfare	100.0	8.8	49.4	23.8	14.1	.5	—	.0	3.3
Cash assistance and vendor payments	100.0	—	100.0	—	—	—	—	—	—
Hospitals	100.0	2.8	88.8	8.2	.2	—	—	—	—
Health	100.0	20.0	50.7	15.8	10.6	.8	—	1.2	.9

See footnotes at end of table.

Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MASSACHUSETTS—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	22.0	49.3	13.4	12.2	2.2	—	.5	.3
Other transportation	100.0	10.6	34.7	11.4	18.5	.3	—	9.7	14.8
Public safety:									
Police protection	100.0	20.0	59.3	13.2	6.3	.6	—	.4	.2
Fire protection	100.0	23.6	54.2	13.9	7.2	.7	—	.1	.2
Correction	100.0	12.6	54.2	25.7	7.0	—	—	.5	—
Protective inspection and regulation	100.0	23.1	54.7	11.1	8.7	.9	—	.7	.7
Environment and housing:									
Natural resources	100.0	22.6	33.8	17.4	17.6	4.4	—	3.8	.6
Parks and recreation	100.0	21.4	52.2	15.3	9.8	.5	—	.6	.3
Housing and community development	100.0	25.2	51.9	15.5	6.1	1.3	—	.0	.0
Sewerage	100.0	14.0	63.1	15.7	5.3	1.4	—	.4	.2
Solid waste management	100.0	24.2	50.0	10.7	11.6	1.2	—	.9	1.4
Governmental administration:									
Financial administration	100.0	20.6	54.5	13.2	9.0	1.2	—	.8	.7
Judicial and legal	100.0	21.0	61.5	10.0	5.7	.4	—	.7	.6
General public buildings	100.0	23.7	45.3	16.9	11.1	2.5	—	.4	.2
Other government administration	100.0	23.6	45.1	14.0	15.0	.9	—	1.0	.4
Interest on general debt	100.0	18.5	59.3	10.8	8.8	1.2	—	1.0	.6
General expenditure, n.e.c.	100.0	24.6	50.1	14.3	8.8	1.0	—	.7	.5
Utility and liquor store expenditure	100.0	8.3	72.8	16.3	2.2	.2	—	.1	.1
Capital outlay	100.0	3.8	90.5	3.6	1.8	.1	—	.1	.1
Debt outstanding	100.0	10.3	65.4	17.3	5.7	.6	—	.5	.2
Long-term	100.0	10.2	64.8	18.1	5.6	.6	—	.5	.2
Education	100.0	20.9	49.7	14.0	11.6	2.1	—	1.7	—
Utilities	100.0	1.8	68.1	27.6	2.2	.2	—	.1	.0
Cash and security holdings	100.0	19.5	61.0	12.5	6.0	.6	—	.2	.2
Per capita amounts (dollars)									
Revenue ¹	2,955.73	2,580.43	3,156.62	3,066.39	2,480.56	2,497.24	—	5,069.31	6,121.10
General revenue ¹	2,519.63	2,252.33	2,684.79	2,439.97	2,266.78	2,365.22	—	4,768.31	5,872.16
Intergovernmental revenue	1,083.46	672.02	1,277.54	1,207.63	766.46	1,153.08	—	895.84	1,040.04
From Federal government	128.18	77.11	159.35	128.16	74.28	104.92	—	47.82	304.94
From state government	955.28	594.91	1,118.20	1,079.47	692.18	1,048.17	—	848.03	735.10
General revenue from own sources	1,436.16	1,580.31	1,407.25	1,232.34	1,500.32	1,212.14	—	3,872.46	4,832.12
Taxes	1,118.50	1,305.80	1,058.91	963.34	1,185.21	981.60	—	3,031.53	3,552.77
Property	1,085.36	1,266.77	1,026.06	944.79	1,143.74	966.72	—	2,912.14	3,267.79
Charges and miscellaneous general revenue	317.67	274.51	348.34	268.99	315.12	230.53	—	840.94	1,279.34
Current charges	236.63	209.65	256.14	197.71	249.14	165.88	—	481.18	1,106.23
Miscellaneous general revenue	81.04	64.86	92.20	71.28	65.97	64.65	—	359.76	173.11
Interest earnings	33.22	28.87	34.70	36.58	28.96	25.63	—	57.92	125.09
Utility and liquor store revenue	277.18	197.06	278.45	507.15	111.95	61.78	—	144.96	248.93
Expenditure ¹	2,947.99	2,534.27	3,202.01	2,942.33	2,490.52	2,245.73	—	4,850.52	6,150.13
Direct expenditure by function	2,857.40	2,416.55	3,086.40	2,930.44	2,481.89	2,241.47	—	4,835.06	6,150.13
Direct general expenditure	2,240.45	2,104.53	2,263.49	2,307.55	2,261.91	2,113.34	—	4,539.78	5,816.29
Capital outlay	265.85	246.85	272.40	234.37	311.58	227.15	—	784.90	1,342.92
Construction only	195.44	171.62	212.56	146.22	148.34	148.34	—	675.24	785.19
Education services:									
Education	1,094.85	1,072.50	1,073.43	1,195.88	1,088.80	1,124.20	—	1,638.36	1,502.68
Libraries	29.63	31.19	30.56	27.27	24.06	17.55	—	71.88	26.15
Social services and income maintenance:									
Public welfare	11.08	4.21	10.41	17.89	19.60	4.72	—	1.73	303.56
Cash assistance and vendor payments .....	.25	—	.48	—	—	—	—	—	—
Hospitals	41.38	5.01	69.94	22.93	.86	—	—	—	—
Health	12.28	10.60	11.84	13.19	16.30	8.23	—	67.43	93.71
Transportation:									
Highways	98.73	93.85	92.62	89.72	151.44	182.53	—	237.80	251.00
Other transportation	6.13	2.79	4.05	4.72	14.21	1.78	—	273.55	761.25
Public safety:									
Police protection	148.05	127.51	167.08	132.81	116.19	72.49	—	269.02	288.98
Fire protection	108.06	110.15	111.48	101.56	97.75	67.59	—	55.13	183.02
Correction	52.49	28.46	54.13	91.49	46.20	—	—	113.28	—
Protective inspection and regulation	8.85	8.84	9.22	6.69	9.66	6.70	—	28.28	52.02
Environment and housing:									
Natural resources	3.58	3.48	2.30	4.21	7.88	13.38	—	61.84	17.89
Parks and recreation	23.97	22.07	23.81	24.84	29.31	9.30	—	64.26	67.02
Housing and community development	93.78	101.90	92.55	98.53	71.94	101.80	—	6.11	9.36
Sewerage	75.24	45.39	90.26	80.29	49.51	88.92	—	135.08	115.59
Solid waste management	46.39	48.42	44.11	33.61	67.39	45.77	—	202.20	552.08
Governmental administration:									
Financial administration	32.16	28.54	33.34	28.77	36.44	32.20	—	123.69	179.72
Judicial and legal	8.28	7.51	9.70	5.61	5.93	3.15	—	24.74	43.07
General public buildings	21.83	22.28	18.81	25.03	30.33	47.20	—	35.82	28.62
Other government administration	28.35	28.81	24.32	26.85	53.09	22.62	—	136.36	100.87
Interest on general debt	45.41	36.14	51.19	33.12	50.12	46.27	—	200.69	216.60
General expenditure, n.e.c.	249.93	264.86	238.37	242.53	274.91	216.94	—	792.52	1,023.12
Utility and liquor store expenditure	451.45	162.07	625.00	500.09	125.38	58.78	—	194.28	333.84
Capital outlay	130.60	21.50	224.91	31.92	29.94	8.41	—	35.60	87.38
Debt outstanding	1,992.18	883.14	2,478.48	2,336.56	1,421.51	1,069.29	—	4,671.02	2,999.17
Long-term	1,748.63	769.65	2,155.10	2,141.75	1,222.43	948.31	—	4,151.97	2,943.86
Education	329.77	297.21	311.80	313.53	481.10	584.04	—	2,505.47	—
Utilities	839.70	64.75	1,088.10	1,569.29	232.35	135.98	—	286.30	295.86
Cash and security holdings	2,306.97	1,936.43	2,677.05	1,951.02	1,743.34	1,232.04	—	2,508.18	3,155.22

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MINNESOTA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	15.2	—	17.0	14.3	12.7	17.2	18.8	4.8
Other transportation	100.0	10.8	—	75.4	4.4	2.1	3.0	4.2	.2
Public safety:									
Police protection	100.0	31.2	—	24.1	13.5	8.6	11.2	9.4	2.0
Fire protection	100.0	24.9	—	27.8	17.0	8.6	12.3	8.1	1.4
Correction	100.0	32.2	—	33.7	9.2	9.4	10.4	4.7	.4
Protective inspection and regulation	100.0	38.0	—	28.9	11.2	10.1	5.1	5.4	1.2
Environment and housing:									
Natural resources	100.0	8.8	—	6.7	7.3	14.5	21.8	29.2	11.7
Parks and recreation	100.0	37.5	—	28.0	12.2	8.5	6.9	5.8	1.1
Housing and community development	100.0	34.5	—	30.1	9.8	7.5	8.7	7.0	2.5
Sewerage	100.0	12.7	—	41.1	16.1	10.3	9.5	9.5	.8
Solid waste management	100.0	39.5	—	15.4	8.6	13.4	11.1	9.5	2.4
Governmental administration:									
Financial administration	100.0	17.2	—	24.9	13.4	11.6	13.9	14.5	4.5
Judicial and legal	100.0	34.6	—	29.7	11.2	6.9	9.8	6.8	1.1
General public buildings	100.0	36.3	—	17.8	13.0	14.5	9.5	7.5	1.4
Other government administration	100.0	18.4	—	23.0	14.3	11.9	16.9	12.7	2.7
Interest on general debt	100.0	32.6	—	31.8	11.4	8.6	8.9	5.7	1.0
General expenditure, n.e.c.	100.0	36.7	—	16.9	13.6	9.6	11.0	9.7	2.5
Utility and liquor store expenditure	100.0	8.7	—	20.3	13.0	9.0	24.7	16.2	8.2
Capital outlay	100.0	9.7	—	27.6	10.0	13.4	19.9	16.7	2.8
Debt outstanding									
Long-term	100.0	28.1	—	27.4	10.6	9.1	13.9	6.3	4.6
Education	100.0	27.8	—	27.6	10.7	9.1	13.9	6.3	4.6
Utilities	100.0	20.4	—	27.5	11.9	13.8	14.4	9.8	2.3
Utilities	100.0	4.1	—	9.3	3.9	3.2	43.8	4.0	31.7
Cash and security holdings	100.0	36.0	—	26.0	10.3	7.5	10.6	7.3	2.3
Per capita amounts (dollars)									
Revenue ¹	3,543.07	4,004.79	—	3,542.41	3,243.45	3,046.25	3,380.04	3,419.98	5,016.08
General revenue ¹									
Intergovernmental revenue	1,354.23	1,211.43	—	1,401.54	1,333.25	1,180.04	1,388.38	1,566.86	1,977.40
From Federal government	79.80	95.49	—	61.52	103.62	40.96	90.72	75.47	123.40
From state government	1,274.43	1,115.94	—	1,340.02	1,229.63	1,139.08	1,297.66	1,491.39	1,854.00
General revenue from own sources	1,868.53	2,433.91	—	1,989.42	1,636.81	1,647.98	1,495.99	1,489.44	1,883.25
Taxes	967.75	1,356.19	—	1,037.80	835.34	840.35	698.87	713.47	876.31
Property	916.47	1,256.44	—	980.27	775.40	813.52	681.94	704.04	857.35
Charges and miscellaneous general revenue	900.78	1,077.72	—	951.62	801.47	807.63	797.12	775.97	1,006.95
Current charges	525.09	625.08	—	467.67	476.68	482.66	519.72	531.88	620.87
Miscellaneous general revenue	375.69	452.64	—	483.95	324.79	324.98	277.40	244.09	386.07
Interest earnings	202.00	292.24	—	278.58	157.39	124.75	130.05	94.53	202.72
Utility and liquor store revenue	261.94	109.44	—	150.05	270.75	216.45	493.45	361.18	1,154.35
Expenditure ¹									
Direct expenditure by function	3,588.39	3,874.89	—	3,683.52	3,254.03	3,212.24	3,438.65	3,529.95	4,981.93
Direct general expenditure	3,276.70	3,659.15	—	3,434.33	2,974.73	2,987.21	2,954.33	3,148.69	3,870.56
Capital outlay	555.55	583.47	—	642.62	465.12	586.85	454.03	513.50	638.54
Construction only	422.35	489.45	—	517.93	334.67	433.90	322.41	314.46	448.27
Education services:									
Education	1,336.67	1,274.92	—	1,466.03	1,239.72	1,309.76	1,265.82	1,381.74	1,555.24
Libraries	28.92	46.35	—	27.86	29.18	14.69	25.42	17.54	18.98
Social services and income maintenance:									
Public welfare	219.00	176.73	—	228.39	211.05	177.05	253.05	283.56	237.59
Cash assistance and vendor payments	40.29	22.50	—	33.76	34.61	45.76	72.23	47.43	47.06
Hospitals	166.29	265.91	—	.17	73.11	215.62	252.86	210.07	405.54
Health	73.15	187.56	—	40.31	54.91	29.08	33.36	39.18	33.85
Transportation:									
Highways	270.94	181.72	—	195.86	291.25	300.65	317.22	416.24	614.18
Other transportation	57.26	27.19	—	183.97	18.82	10.45	11.53	19.73	5.29
Public safety:									
Police protection	133.98	183.79	—	137.59	135.84	100.55	102.57	103.12	124.35
Fire protection	47.91	52.43	—	56.73	61.11	35.83	40.08	31.81	30.83
Correction	45.47	64.49	—	65.34	31.33	37.22	32.19	17.44	8.32
Protective inspection and regulation	9.00	15.04	—	11.10	7.59	7.94	3.14	3.97	5.22
Environment and housing:									
Natural resources	17.17	6.65	—	4.89	9.39	21.67	25.51	41.06	95.36
Parks and recreation	100.23	165.50	—	119.77	91.56	74.44	46.76	47.57	51.63
Housing and community development	83.14	126.24	—	106.72	60.82	54.11	49.14	47.43	98.51
Sewerage	100.13	55.81	—	175.54	121.02	89.98	64.63	77.76	38.52
Solid waste management	46.68	81.04	—	30.73	30.18	54.58	35.33	36.40	54.03
Governmental administration:									
Financial administration	53.23	40.23	—	56.55	53.30	53.98	50.56	63.13	113.20
Judicial and legal	47.78	72.69	—	60.55	40.07	28.61	31.94	26.48	23.78
General public buildings	29.41	46.98	—	22.27	28.60	37.24	19.03	18.18	19.31
Other government administration	44.58	36.15	—	43.73	47.82	46.24	51.45	46.38	57.18
Interest on general debt	216.07	309.96	—	292.52	185.17	162.48	130.52	101.35	100.36
General expenditure, n.e.c.	149.69	241.76	—	107.68	152.90	125.06	112.22	118.54	179.29
Utility and liquor store expenditure	286.67	109.29	—	248.24	278.30	224.54	482.93	379.61	1,111.03
Capital outlay	34.17	14.53	—	40.20	25.52	39.93	46.19	46.72	45.71
Debt outstanding									
Long-term	3,996.58	4,944.48	—	4,660.82	3,181.73	3,173.52	3,788.26	2,062.65	8,659.17
Education	3,933.38	4,803.29	—	4,632.71	3,152.10	3,133.13	3,727.02	2,016.47	8,597.78
Utilities	950.42	851.88	—	1,116.10	845.04	1,145.57	930.03	759.28	1,023.92
Utilities	429.79	77.87	—	169.51	126.22	120.35	1,282.90	140.78	6,446.32
Cash and security holdings	3,635.70	5,760.26	—	4,029.29	2,803.23	2,383.69	2,621.78	2,183.86	3,893.68

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
MISSISSIPPI—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	--	--	8.4	15.6	20.3	25.8	24.2	5.7
Other transportation	100.0	--	--	28.5	38.3	16.7	14.4	2.0	--
Public safety:									
Police protection	100.0	--	--	14.8	17.8	21.1	27.1	16.6	2.7
Fire protection	100.0	--	--	15.5	20.6	25.7	27.6	10.1	.5
Correction	100.0	--	--	10.1	20.8	21.8	23.9	8.6	14.7
Protective inspection and regulation	100.0	--	--	21.5	17.4	28.2	25.4	7.2	.3
Environment and housing:									
Natural resources	100.0	--	--	6.5	25.1	31.3	20.9	13.2	3.0
Parks and recreation	100.0	--	--	9.8	23.5	28.9	20.7	16.6	.5
Housing and community development	100.0	--	--	25.6	7.0	27.6	28.1	11.4	.3
Sewerage	100.0	--	--	13.0	33.5	20.8	22.1	10.0	.6
Solid waste management	100.0	--	--	9.2	15.8	25.6	27.7	19.7	2.0
Governmental administration:									
Financial administration	100.0	--	--	6.1	17.2	17.9	25.3	28.7	4.8
Judicial and legal	100.0	--	--	10.3	20.2	18.4	26.9	20.5	3.6
General public buildings	100.0	--	--	8.6	26.4	15.6	27.6	19.8	2.1
Other government administration	100.0	--	--	11.5	15.6	20.6	29.1	21.0	2.2
Interest on general debt	100.0	--	--	8.3	24.5	18.4	16.3	31.7	.8
General expenditure, n.e.c.	100.0	--	--	12.6	19.0	16.8	28.3	21.1	2.2
Utility and liquor store expenditure	100.0	--	--	5.2	6.5	27.6	38.5	21.7	.5
Capital outlay	100.0	--	--	.2	5.3	57.8	22.8	13.5	.4
Debt outstanding	100.0	--	--	8.8	25.7	20.6	16.6	27.3	1.0
Long-term	100.0	--	--	8.8	25.7	20.6	16.6	27.3	1.0
Education	100.0	--	--	13.8	21.0	28.6	19.3	15.7	1.5
Utilities	100.0	--	--	22.5	9.7	35.1	21.1	11.0	.7
Cash and security holdings	100.0	--	--	6.4	21.8	18.1	19.5	32.3	2.0
Per capita amounts (dollars)									
Revenue ¹	2,295.94	--	--	2,212.24	2,642.49	2,383.13	2,221.47	2,128.14	2,225.15
General revenue ¹	2,113.52	--	--	2,104.96	2,558.25	2,175.06	1,965.59	1,951.30	2,182.58
Intergovernmental revenue	911.28	--	--	971.32	763.37	899.17	895.56	968.81	1,309.79
From Federal government	70.12	--	--	186.95	45.78	79.76	67.51	38.24	33.94
From state government	841.16	--	--	784.37	717.59	819.41	828.05	930.57	1,275.85
General revenue from own sources	1,202.25	--	--	1,133.65	1,794.88	1,275.89	1,070.03	982.48	872.79
Taxes	495.29	--	--	739.74	682.25	512.86	419.62	363.53	432.39
Property	454.45	--	--	693.75	582.65	475.53	391.84	341.80	404.04
Charges and miscellaneous general revenue	706.96	--	--	393.91	1,112.63	763.03	650.42	618.95	440.40
Current charges	540.36	--	--	289.11	916.50	624.66	507.56	398.48	218.38
Miscellaneous general revenue	166.60	--	--	104.80	196.13	138.37	142.85	220.47	222.02
Interest earnings	82.20	--	--	56.78	122.94	57.23	46.79	136.09	45.61
Utility and liquor store revenue	181.62	--	--	107.27	78.88	208.07	255.88	176.85	42.58
Expenditure ¹	2,312.64	--	--	2,228.12	2,858.35	2,400.61	2,179.51	2,108.82	2,061.94
Direct expenditure by function	2,311.93	--	--	2,228.12	2,858.08	2,400.29	2,179.02	2,108.15	2,061.94
Direct general expenditure	2,128.40	--	--	2,125.87	2,772.72	2,159.71	1,934.75	1,938.44	2,023.51
Capital outlay	237.03	--	--	260.29	474.15	213.28	173.28	169.40	294.81
Construction only	137.77	--	--	175.05	308.24	109.12	80.48	99.23	236.71
Education services:									
Education	958.31	--	--	1,083.68	941.26	878.83	891.90	1,065.78	1,022.87
Libraries	17.77	--	--	16.96	21.94	23.76	17.65	10.95	10.78
Social services and income maintenance:									
Public welfare	9.70	--	--	21.85	16.43	5.94	6.81	5.87	25.00
Cash assistance and vendor payments .....	.54	--	--	--	.84	1.13	.42	.14	1.07
Hospitals	378.27	--	--	1.07	805.84	488.92	353.56	209.53	146.52
Health	20.97	--	--	22.78	12.54	21.03	27.79	16.76	25.13
Transportation:									
Highways	130.49	--	--	118.28	135.77	126.46	116.67	135.16	288.77
Other transportation	21.87	--	--	67.55	55.92	17.43	10.96	1.87	--
Public safety:									
Police protection	97.58	--	--	156.23	115.85	97.94	91.71	69.33	100.62
Fire protection	42.00	--	--	70.57	57.67	51.44	40.28	18.07	8.06
Correction	17.44	--	--	19.13	24.25	18.10	14.49	6.41	99.83
Protective inspection and regulation	2.60	--	--	6.07	3.02	3.49	2.29	.80	.29
Environment and housing:									
Natural resources	8.87	--	--	6.25	14.83	13.23	6.45	4.99	10.35
Parks and recreation	21.52	--	--	22.89	33.75	29.59	15.48	15.26	4.15
Housing and community development	47.81	--	--	132.58	22.36	62.77	46.63	23.36	6.19
Sewerage	37.51	--	--	52.92	83.77	37.08	28.81	16.04	8.84
Solid waste management	33.74	--	--	33.65	35.62	41.06	32.48	28.41	25.94
Governmental administration:									
Financial administration	39.57	--	--	26.08	45.36	33.68	34.71	48.59	74.48
Judicial and legal	25.66	--	--	28.69	34.56	22.52	24.00	22.52	35.85
General public buildings	17.09	--	--	15.94	30.10	12.68	16.34	14.42	13.82
Other government administration	34.87	--	--	43.68	36.28	34.19	35.24	31.23	29.59
Interest on general debt	99.08	--	--	89.38	162.17	86.89	55.94	133.98	31.26
General expenditure, n.e.c.	65.70	--	--	89.63	83.43	52.69	64.58	59.10	55.18
Utility and liquor store expenditure	182.96	--	--	102.25	79.56	240.58	244.27	169.71	38.42
Capital outlay	17.57	--	--	.45	6.16	48.32	13.92	10.13	2.91
Debt outstanding	1,671.32	--	--	1,595.87	2,862.15	1,642.43	964.60	1,946.71	644.23
Long-term	1,668.98	--	--	1,590.46	2,858.24	1,640.92	963.08	1,944.60	644.23
Education	294.31	--	--	441.34	412.52	400.83	197.21	197.84	174.33
Utilities	135.77	--	--	330.91	88.02	226.71	99.47	63.67	35.13
Cash and security holdings	1,543.60	--	--	1,071.32	2,244.94	1,330.50	1,042.67	2,127.65	1,182.19

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NORTH DAKOTA									
Amount (thousand dollars)									
Number of areas	53	—	—	—	1	3	—	9	40
Population, 1996	643,539	—	—	—	113,343	196,865	—	158,547	174,784
Revenue¹	1,448,209	—	—	—	254,878	386,913	—	339,022	467,396
General revenue ¹	1,363,015	—	—	—	237,500	364,053	—	307,591	453,871
Intergovernmental revenue	515,761	—	—	—	71,634	132,836	—	130,638	180,653
From Federal government	75,892	—	—	—	10,679	25,540	—	9,837	29,836
From state government	439,869	—	—	—	60,955	107,296	—	120,801	150,817
General revenue from own sources	847,254	—	—	—	165,866	231,217	—	176,953	273,218
Taxes	515,108	—	—	—	97,602	138,742	—	111,887	166,877
Property	462,706	—	—	—	81,429	113,611	—	104,254	163,412
Charges and miscellaneous general revenue	332,146	—	—	—	68,264	92,475	—	65,066	106,341
Current charges	178,224	—	—	—	33,280	51,758	—	36,200	56,986
Miscellaneous general revenue	153,922	—	—	—	34,984	40,717	—	28,866	49,355
Interest earnings	60,547	—	—	—	7,268	16,358	—	8,538	28,383
Utility and liquor store revenue	74,693	—	—	—	13,853	16,792	—	30,523	13,525
Expenditure¹	1,423,709	—	—	—	258,512	370,240	—	334,028	460,929
Direct expenditure by function	1,410,115	—	—	—	256,496	366,118	—	330,813	456,688
Direct general expenditure	1,319,727	—	—	—	234,684	340,760	—	300,734	443,549
Capital outlay	167,227	—	—	—	50,999	42,128	—	26,287	47,813
Construction only	115,211	—	—	—	42,086	31,283	—	14,393	27,449
Education services:									
Education	606,314	—	—	—	99,156	157,685	—	151,972	197,501
Libraries	6,708	—	—	—	1,188	3,071	—	1,531	918
Social services and income maintenance:									
Public welfare	33,993	—	—	—	4,173	7,214	—	10,445	12,161
Cash assistance and vendor payments	5,001	—	—	—	219	625	—	1,771	2,386
Hospitals	653	—	—	—	—	—	—	—	653
Health	18,647	—	—	—	2,933	7,208	—	2,861	5,645
Transportation:									
Highways	122,580	—	—	—	10,616	23,440	—	32,379	56,145
Other transportation	31,707	—	—	—	6,860	7,545	—	3,613	13,689
Public safety:									
Police protection	47,908	—	—	—	9,184	17,609	—	10,877	10,238
Fire protection	47,163	—	—	—	4,232	14,485	—	8,464	19,982
Correction	9,559	—	—	—	2,912	2,695	—	3,107	845
Protective inspection and regulation	1,453	—	—	—	453	366	—	559	75
Environment and housing:									
Natural resources	31,758	—	—	—	2,768	1,663	—	4,460	22,867
Parks and recreation	82,204	—	—	—	16,211	18,393	—	14,509	33,091
Housing and community development	31,540	—	—	—	8,781	10,403	—	7,684	4,672
Sewerage	15,412	—	—	—	2,350	5,779	—	4,394	2,889
Solid waste management	27,851	—	—	—	5,315	8,755	—	7,143	6,638
Governmental administration:									
Financial administration	25,451	—	—	—	3,079	5,239	—	7,322	9,811
Judicial and legal	12,094	—	—	—	2,384	3,206	—	3,084	3,420
General public buildings	13,743	—	—	—	642	8,006	—	2,139	2,956
Other government administration	9,637	—	—	—	1,897	3,030	—	1,518	3,192
Interest on general debt	54,208	—	—	—	14,815	15,100	—	5,163	19,130
General expenditure, n.e.c.	89,144	—	—	—	34,735	19,868	—	17,510	17,031
Utility and liquor store expenditure	84,661	—	—	—	18,976	22,759	—	29,787	13,139
Capital outlay	14,958	—	—	—	8,450	6,303	—	176	29
Debt outstanding	1,026,626	—	—	—	326,619	262,795	—	91,456	345,756
Long-term	1,017,154	—	—	—	323,118	262,731	—	90,069	341,236
Education	112,074	—	—	—	48,905	33,906	—	17,272	11,991
Utilities	105,013	—	—	—	69,259	11,685	—	12,722	11,347
Cash and security holdings	1,224,663	—	—	—	160,876	351,571	—	190,225	521,991
Percent distribution									
Number of areas	100.0	—	—	—	1.9	5.7	—	17.0	75.5
Population, 1996	100.0	—	—	—	17.6	30.6	—	24.6	27.2
Revenue¹	100.0	—	—	—	17.6	26.7	—	23.4	32.3
General revenue ¹	100.0	—	—	—	17.4	26.7	—	22.6	33.3
Intergovernmental revenue	100.0	—	—	—	13.9	25.8	—	25.3	35.0
From Federal government	100.0	—	—	—	14.1	33.7	—	13.0	39.3
From state government	100.0	—	—	—	13.9	24.4	—	27.5	34.3
General revenue from own sources	100.0	—	—	—	19.6	27.3	—	20.9	32.2
Taxes	100.0	—	—	—	18.9	26.9	—	21.7	32.4
Property	100.0	—	—	—	17.6	24.6	—	22.5	35.3
Charges and miscellaneous general revenue	100.0	—	—	—	20.6	27.8	—	19.6	32.0
Current charges	100.0	—	—	—	18.7	29.0	—	20.3	32.0
Miscellaneous general revenue	100.0	—	—	—	22.7	26.5	—	18.8	32.1
Interest earnings	100.0	—	—	—	12.0	27.0	—	14.1	46.9
Utility and liquor store revenue	100.0	—	—	—	18.5	22.5	—	40.9	18.1
Expenditure¹	100.0	—	—	—	18.2	26.0	—	23.5	32.4
Direct expenditure by function	100.0	—	—	—	18.2	26.0	—	23.5	32.4
Direct general expenditure	100.0	—	—	—	17.8	25.8	—	22.8	33.6
Capital outlay	100.0	—	—	—	30.5	25.2	—	15.7	28.6
Construction only	100.0	—	—	—	36.5	27.2	—	12.5	23.8
Education services:									
Education	100.0	—	—	—	16.4	26.0	—	25.1	32.6
Libraries	100.0	—	—	—	17.7	45.8	—	22.8	13.7
Social services and income maintenance:									
Public welfare	100.0	—	—	—	12.3	21.2	—	30.7	35.8
Cash assistance and vendor payments	100.0	—	—	—	4.4	12.5	—	35.4	47.7
Hospitals	100.0	—	—	—	—	—	—	—	100.0
Health	100.0	—	—	—	15.7	38.7	—	15.3	30.3

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
NORTH DAKOTA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	—	8.7	19.1	—	26.4	45.8
Other transportation	100.0	—	—	—	21.6	23.8	—	11.4	43.2
Public safety:									
Police protection	100.0	—	—	—	19.2	36.8	—	22.7	21.4
Fire protection	100.0	—	—	—	9.0	30.7	—	17.9	42.4
Correction	100.0	—	—	—	30.5	28.2	—	32.5	8.8
Protective inspection and regulation	100.0	—	—	—	31.2	25.2	—	38.5	5.2
Environment and housing:									
Natural resources	100.0	—	—	—	8.7	5.2	—	14.0	72.0
Parks and recreation	100.0	—	—	—	19.7	22.4	—	17.6	40.3
Housing and community development	100.0	—	—	—	27.8	33.0	—	24.4	14.8
Sewerage	100.0	—	—	—	15.2	37.5	—	28.5	18.7
Solid waste management	100.0	—	—	—	19.1	31.4	—	25.6	23.8
Governmental administration:									
Financial administration	100.0	—	—	—	12.1	20.6	—	28.8	38.5
Judicial and legal	100.0	—	—	—	19.7	26.5	—	25.5	28.3
General public buildings	100.0	—	—	—	4.7	58.3	—	15.6	21.5
Other government administration	100.0	—	—	—	19.7	31.4	—	15.8	33.1
Interest on general debt	100.0	—	—	—	27.3	27.9	—	9.5	35.3
General expenditure, n.e.c.	100.0	—	—	—	39.0	22.3	—	19.6	19.1
Utility and liquor store expenditure	100.0	—	—	—	22.4	26.9	—	35.2	15.5
Capital outlay	100.0	—	—	—	56.5	42.1	—	1.2	.2
Debt outstanding	100.0	—	—	—	31.8	25.6	—	8.9	33.7
Long-term	100.0	—	—	—	31.8	25.8	—	8.9	33.5
Education	100.0	—	—	—	43.6	30.3	—	15.4	10.7
Utilities	100.0	—	—	—	66.0	11.1	—	12.1	10.8
Cash and security holdings	100.0	—	—	—	13.1	28.7	—	15.5	42.6
Per capita amounts (dollars)									
Revenue ¹	2,250.38	—	—	—	2,248.73	1,965.37	—	2,138.31	2,674.13
General revenue ¹	2,118.00	—	—	—	2,095.41	1,849.25	—	1,940.06	2,596.75
Intergovernmental revenue	801.44	—	—	—	632.01	674.76	—	823.97	1,033.58
From Federal government	117.93	—	—	—	94.22	129.73	—	62.04	170.70
From state government	683.52	—	—	—	537.79	545.02	—	761.93	862.88
General revenue from own sources	1,316.55	—	—	—	1,463.40	1,174.50	—	1,116.09	1,563.18
Taxes	800.43	—	—	—	861.12	704.76	—	705.70	954.76
Property	719.00	—	—	—	718.43	577.10	—	657.56	934.94
Charges and miscellaneous general revenue	516.12	—	—	—	602.28	469.74	—	410.39	608.41
Current charges	276.94	—	—	—	293.62	262.91	—	228.32	326.04
Miscellaneous general revenue	239.18	—	—	—	308.66	206.83	—	182.07	282.38
Interest earnings	94.08	—	—	—	64.12	83.09	—	53.85	162.39
Utility and liquor store revenue	116.07	—	—	—	122.22	85.30	—	192.52	77.38
Expenditure ¹	2,212.31	—	—	—	2,280.79	1,880.68	—	2,106.81	2,637.13
Direct expenditure by function	2,191.19	—	—	—	2,263.01	1,859.74	—	2,086.53	2,612.87
Direct general expenditure	2,050.73	—	—	—	2,070.56	1,730.93	—	1,896.81	2,537.70
Capital outlay	259.86	—	—	—	449.95	213.99	—	165.80	273.55
Construction only	179.03	—	—	—	371.32	158.91	—	90.78	157.05
Education services:									
Education	942.16	—	—	—	874.83	800.98	—	958.53	1,129.97
Libraries	10.42	—	—	—	10.48	15.60	—	9.66	5.25
Social services and income maintenance:									
Public welfare	52.82	—	—	—	36.82	36.64	—	65.88	69.58
Cash assistance and vendor payments	7.77	—	—	—	1.93	3.17	—	11.17	13.65
Hospitals	1.01	—	—	—	—	—	—	—	3.74
Health	28.98	—	—	—	25.88	36.61	—	18.05	32.30
Transportation:									
Highways	190.48	—	—	—	93.66	119.07	—	204.22	321.23
Other transportation	49.27	—	—	—	60.52	38.33	—	22.79	78.32
Public safety:									
Police protection	74.44	—	—	—	81.03	89.45	—	68.60	58.58
Fire protection	73.29	—	—	—	37.34	73.58	—	53.38	114.32
Correction	14.85	—	—	—	25.69	13.69	—	19.60	4.83
Protective inspection and regulation	2.26	—	—	—	4.00	1.86	—	3.53	.43
Environment and housing:									
Natural resources	49.35	—	—	—	24.42	8.45	—	28.13	130.83
Parks and recreation	127.74	—	—	—	143.03	93.43	—	91.51	189.33
Housing and community development	49.01	—	—	—	77.47	52.84	—	48.47	26.73
Sewerage	23.95	—	—	—	20.73	29.36	—	27.71	16.53
Solid waste management	43.28	—	—	—	46.89	44.47	—	45.05	37.98
Governmental administration:									
Financial administration	39.55	—	—	—	27.17	26.61	—	46.18	56.13
Judicial and legal	18.79	—	—	—	21.03	16.29	—	19.45	19.57
General public buildings	21.36	—	—	—	5.66	40.67	—	13.49	16.91
Other government administration	14.98	—	—	—	16.74	15.39	—	9.57	18.26
Interest on general debt	84.23	—	—	—	130.71	76.70	—	32.56	109.45
General expenditure, n.e.c.	138.52	—	—	—	306.46	100.92	—	110.44	97.44
Utility and liquor store expenditure	131.56	—	—	—	167.42	115.61	—	187.87	75.17
Capital outlay	23.24	—	—	—	74.55	32.02	—	1.11	.17
Debt outstanding	1,595.28	—	—	—	2,881.69	1,334.90	—	576.84	1,978.19
Long-term	1,580.56	—	—	—	2,850.80	1,334.57	—	568.09	1,952.33
Education	174.15	—	—	—	431.48	172.23	—	108.94	68.60
Utilities	163.18	—	—	—	611.06	59.36	—	80.24	64.92
Cash and security holdings	1,903.01	—	—	—	1,419.37	1,785.85	—	1,199.80	2,986.49

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
OHIO—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	22.0	19.5	11.8	17.4	13.8	13.4	2.0	—
Other transportation	100.0	45.4	26.8	8.9	12.3	3.8	2.8	.1	—
Public safety:									
Police protection	100.0	31.7	22.2	14.0	16.1	9.3	6.0	.7	—
Fire protection	100.0	34.0	21.8	15.5	15.0	8.2	5.0	.4	—
Correction	100.0	35.1	20.0	17.7	14.8	6.9	5.1	.4	—
Protective inspection and regulation	100.0	31.0	27.2	13.0	21.6	5.0	2.0	.1	—
Environment and housing:									
Natural resources	100.0	2.3	15.3	6.4	20.3	27.1	24.5	4.1	—
Parks and recreation	100.0	34.4	32.8	11.7	10.4	6.7	3.8	.2	—
Housing and community development	100.0	35.8	27.3	14.4	11.4	7.3	3.4	.5	—
Sewerage	100.0	27.5	31.3	12.3	14.5	8.7	5.4	.2	—
Solid waste management	100.0	34.5	19.3	12.5	15.1	9.8	8.4	.5	—
Governmental administration:									
Financial administration	100.0	23.5	16.3	13.3	21.0	12.8	11.3	1.8	—
Judicial and legal	100.0	30.9	20.4	16.1	17.0	9.5	5.6	.5	—
General public buildings	100.0	19.5	22.5	21.5	18.2	12.2	5.6	.4	—
Other government administration	100.0	20.8	18.6	13.6	21.0	14.9	10.0	1.2	—
Interest on general debt	100.0	38.5	19.7	15.3	15.3	6.9	4.1	.3	—
General expenditure, n.e.c.	100.0	21.1	26.5	18.5	16.1	9.3	7.7	.7	—
Utility and liquor store expenditure	100.0	41.3	17.5	13.7	13.5	7.0	6.4	.5	—
Capital outlay	100.0	54.6	10.6	15.6	8.8	6.1	4.0	.3	—
Debt outstanding	100.0	43.0	17.1	14.0	14.1	7.1	4.4	.3	—
Long-term	100.0	44.1	16.8	13.9	13.3	7.2	4.3	.3	—
Education	100.0	35.3	12.1	12.9	16.8	12.0	10.3	.5	—
Utilities	100.0	52.1	11.3	17.7	8.3	5.8	4.4	.3	—
Cash and security holdings	100.0	32.6	19.5	13.6	17.8	9.7	6.2	.5	—
Per capita amounts (dollars)									
Revenue ¹	2,748.90	3,517.30	3,147.80	2,506.34	2,400.39	2,178.05	2,334.89	2,214.39	—
General revenue ¹	2,597.59	3,278.84	3,011.90	2,362.24	2,271.25	2,074.79	2,213.33	2,130.16	—
Intergovernmental revenue	947.73	1,064.02	978.22	923.65	860.48	893.22	919.35	1,055.62	—
From Federal government	83.16	138.94	122.00	74.28	51.22	44.19	35.96	24.53	—
From state government	864.57	925.08	856.22	849.37	809.26	849.03	883.39	1,031.09	—
General revenue from own sources	1,649.86	2,214.82	2,033.68	1,438.59	1,410.77	1,181.57	1,293.99	1,074.54	—
Taxes	1,132.01	1,581.54	1,407.95	1,009.29	947.88	812.92	757.51	616.30	—
Property	746.41	950.70	884.75	672.57	689.73	579.76	562.25	466.60	—
Charges and miscellaneous general revenue	517.85	633.28	625.73	429.30	462.89	368.65	536.48	458.24	—
Current charges	346.15	415.83	411.33	269.65	312.70	240.93	406.26	349.70	—
Miscellaneous general revenue	171.70	217.45	214.40	159.65	150.18	127.72	130.22	108.54	—
Interest earnings	94.31	135.54	117.54	90.99	79.66	61.28	52.71	46.36	—
Utility and liquor store revenue	151.31	238.46	135.90	144.09	129.14	103.26	121.56	84.23	—
Expenditure ¹	2,687.21	3,470.93	3,059.79	2,517.14	2,316.29	2,114.45	2,228.97	2,133.49	—
Direct expenditure by function	2,675.77	3,465.38	3,029.22	2,507.52	2,305.52	2,109.51	2,223.88	2,129.81	—
Direct general expenditure	2,491.88	3,113.73	2,845.37	2,340.88	2,183.16	2,015.68	2,111.70	2,049.40	—
Capital outlay	292.67	343.91	387.74	291.69	243.41	220.61	236.88	144.90	—
Construction only	197.62	264.62	286.97	198.87	147.38	131.82	143.66	74.23	—
Education services:									
Education	1,087.95	1,187.39	1,073.76	1,060.74	1,064.16	1,048.83	1,054.17	994.49	—
Libraries	26.09	29.89	48.47	20.64	18.79	16.08	15.81	28.35	—
Social services and income maintenance:									
Public welfare	136.33	158.16	164.16	120.28	109.60	133.19	120.92	162.01	—
Cash assistance and vendor payments	24.06	8.55	39.75	42.33	12.70	22.24	27.21	29.04	—
Hospitals	69.67	138.42	12.37	.43	71.38	21.95	168.45	190.27	—
Health	139.80	200.71	169.02	157.26	117.33	77.31	76.44	48.54	—
Transportation:									
Highways	130.03	132.39	144.77	101.63	111.71	130.97	165.65	215.72	—
Other transportation	20.79	43.67	31.84	12.20	12.61	5.68	5.51	1.76	—
Public safety:									
Police protection	144.96	212.51	184.03	133.84	114.95	98.39	83.26	81.02	—
Fire protection	79.17	124.70	98.75	80.92	58.77	47.42	37.44	26.58	—
Correction	32.13	52.22	36.80	37.54	23.46	16.03	15.51	10.58	—
Protective inspection and regulation	5.95	8.53	9.26	5.12	6.34	2.17	1.16	.35	—
Environment and housing:									
Natural resources	3.42	.36	2.99	1.44	3.43	6.75	7.97	11.31	—
Parks and recreation	49.89	79.32	93.66	38.53	25.56	24.46	17.86	8.38	—
Housing and community development	66.53	110.09	103.77	63.39	37.43	35.15	21.42	25.01	—
Sewerage	107.78	137.11	192.89	87.65	77.20	68.33	55.69	19.27	—
Solid waste management	32.55	51.99	35.84	26.85	24.20	23.21	25.91	13.03	—
Governmental administration:									
Financial administration	46.04	49.96	42.89	40.54	47.77	42.81	49.52	67.67	—
Judicial and legal	64.65	92.41	75.24	68.81	54.18	44.75	34.53	27.13	—
General public buildings	30.53	27.50	39.34	43.39	27.41	27.17	16.28	10.97	—
Other government administration	29.23	28.16	31.08	26.18	30.30	31.62	27.68	28.04	—
Interest on general debt	79.76	142.14	89.77	80.49	60.41	39.78	30.74	16.57	—
General expenditure, n.e.c.	108.62	106.13	164.67	133.01	86.15	73.62	79.76	62.34	—
Utility and liquor store expenditure	183.89	351.65	183.85	166.65	122.36	93.83	112.19	80.41	—
Capital outlay	30.51	77.06	18.45	31.51	13.25	13.45	11.68	7.62	—
Debt outstanding	1,580.94	3,146.53	1,546.61	1,462.66	1,097.62	819.08	657.08	377.43	—
Long-term	1,509.93	3,079.88	1,454.18	1,390.53	991.27	788.52	622.83	363.94	—
Education	303.38	495.88	209.94	258.93	250.98	265.62	298.60	122.03	—
Utilities	243.43	586.85	156.95	284.98	100.00	103.11	102.31	62.22	—
Cash and security holdings	1,454.31	2,194.45	1,618.07	1,309.44	1,279.94	1,030.34	857.45	609.79	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
OKLAHOMA									
Amount (thousand dollars)									
Number of areas	77	—	2	—	2	8	24	23	18
Population, 1996	3,300,902	—	1,162,127	—	305,858	518,247	875,337	327,235	112,098
Revenue¹	7,267,858	—	2,865,392	—	668,450	1,025,357	1,763,490	681,467	263,702
General revenue ¹	6,625,415	—	2,639,627	—	642,028	921,401	1,563,436	622,452	236,471
Intergovernmental revenue	2,582,061	—	763,019	—	234,157	380,241	747,020	332,192	125,432
From Federal government	168,023	—	86,088	—	10,246	17,634	33,256	16,311	4,488
From state government	2,414,038	—	676,931	—	223,911	362,607	713,764	315,881	120,944
General revenue from own sources	4,043,354	—	1,876,608	—	407,871	541,160	816,416	290,260	111,039
Taxes	2,065,308	—	1,055,575	—	147,050	258,784	383,719	157,530	62,650
Property	1,095,421	—	492,674	—	82,784	150,748	218,609	102,156	48,450
Charges and miscellaneous general revenue	1,978,046	—	821,033	—	260,821	282,376	432,697	132,730	48,389
Current charges	1,444,545	—	506,691	—	229,615	223,913	357,979	91,044	35,303
Miscellaneous general revenue	533,501	—	314,342	—	31,206	58,463	74,718	41,686	13,086
Interest earnings	329,149	—	225,928	—	18,561	35,544	33,063	11,480	4,573
Utility and liquor store revenue	594,493	—	182,354	—	21,883	103,956	200,054	59,015	27,231
Expenditure¹	7,153,311	—	2,836,899	—	647,101	1,006,651	1,741,982	669,581	251,097
Direct expenditure by function	7,150,796	—	2,836,183	—	646,816	1,006,399	1,741,697	668,825	250,876
Direct general expenditure	6,516,768	—	2,586,775	—	628,710	906,947	1,554,441	612,530	227,365
Capital outlay	742,496	—	388,035	—	53,284	82,230	146,623	54,089	18,235
Construction only	398,760	—	220,275	—	28,755	42,134	73,634	26,464	7,498
Education services:									
Education	3,216,161	—	1,075,729	—	288,156	490,325	867,949	369,064	124,938
Libraries	51,836	—	29,564	—	4,473	5,817	9,715	1,702	565
Social services and income maintenance:									
Public welfare	14,894	—	3,558	—	324	295	9,537	1,039	141
Cash assistance and vendor payments	120	—	—	—	—	—	39	40	41
Hospitals	644,340	—	76,388	—	175,104	133,830	208,229	35,418	15,371
Health	87,920	—	36,755	—	3,293	7,792	24,580	10,898	4,602
Transportation:									
Highways	354,770	—	89,794	—	21,392	52,374	92,834	63,058	35,318
Other transportation	68,221	—	56,442	—	322	2,702	6,061	2,301	393
Public safety:									
Police protection	349,115	—	196,377	—	30,068	35,687	60,062	20,479	6,442
Fire protection	228,602	—	147,691	—	17,130	23,644	31,238	6,806	2,093
Correction	38,719	—	18,185	—	799	2,021	1,673	15,045	996
Protective inspection and regulation	8,894	—	4,728	—	1,217	1,585	1,141	186	37
Environment and housing:									
Natural resources	12,095	—	1,102	—	201	711	4,866	2,570	2,645
Parks and recreation	163,013	—	117,677	—	6,714	13,587	18,111	6,105	819
Housing and community development	102,526	—	65,234	—	4,130	10,310	15,292	5,199	2,361
Sewerage	203,700	—	125,767	—	8,620	21,353	36,022	9,202	2,736
Solid waste management	129,012	—	66,172	—	9,943	12,459	28,652	8,726	3,060
Governmental administration:									
Financial administration	95,591	—	34,333	—	9,208	11,574	22,101	13,176	5,199
Judicial and legal	39,140	—	18,314	—	3,550	6,345	7,217	2,687	1,027
General public buildings	33,513	—	17,469	—	1,079	3,448	6,587	3,383	1,547
Other government administration	121,442	—	36,435	—	7,294	25,059	33,989	11,983	6,682
Interest on general debt	291,307	—	214,765	—	19,989	25,699	21,032	7,564	2,258
General expenditure, n.e.c.	261,957	—	154,296	—	15,704	20,330	47,553	15,939	8,135
Utility and liquor store expenditure	613,042	—	231,341	—	15,187	99,452	187,256	56,295	23,511
Capital outlay	118,411	—	68,450	—	3,650	15,327	21,134	7,902	1,948
Debt outstanding	5,794,055	—	3,874,794	—	291,044	679,910	625,609	234,471	88,227
Long-term	5,730,447	—	3,874,794	—	291,044	619,473	624,504	232,406	88,226
Education	685,462	—	372,713	—	47,360	92,025	108,870	51,751	12,743
Utilities	891,699	—	293,454	—	16,678	224,628	253,658	77,660	25,621
Cash and security holdings	6,113,476	—	4,087,607	—	350,791	638,702	665,223	276,044	95,109
Percent distribution									
Number of areas	100.0	—	2.6	—	2.6	10.4	31.2	29.9	23.4
Population, 1996	100.0	—	35.2	—	9.3	15.7	26.5	9.9	3.4
Revenue¹	100.0	—	39.4	—	9.2	14.1	24.3	9.4	3.6
General revenue ¹	100.0	—	39.8	—	9.7	13.9	23.6	9.4	3.6
Intergovernmental revenue	100.0	—	29.6	—	9.1	14.7	28.9	12.9	4.9
From Federal government	100.0	—	51.2	—	6.1	10.5	19.8	9.7	2.7
From state government	100.0	—	28.0	—	9.3	15.0	29.6	13.1	5.0
General revenue from own sources	100.0	—	46.4	—	10.1	13.4	20.2	7.2	2.7
Taxes	100.0	—	51.1	—	7.1	12.5	18.6	7.6	3.0
Property	100.0	—	45.0	—	7.6	13.8	20.0	9.3	4.4
Charges and miscellaneous general revenue	100.0	—	41.5	—	13.2	14.3	21.9	6.7	2.4
Current charges	100.0	—	35.1	—	15.9	15.5	24.8	6.3	2.4
Miscellaneous general revenue	100.0	—	58.9	—	5.8	11.0	14.0	7.8	2.5
Interest earnings	100.0	—	68.6	—	5.6	10.8	10.0	3.5	1.4
Utility and liquor store revenue	100.0	—	30.7	—	3.7	17.5	33.7	9.9	4.6
Expenditure¹	100.0	—	39.7	—	9.0	14.1	24.4	9.4	3.5
Direct expenditure by function	100.0	—	39.7	—	9.0	14.1	24.4	9.4	3.5
Direct general expenditure	100.0	—	39.7	—	9.6	13.9	23.9	9.4	3.5
Capital outlay	100.0	—	52.3	—	7.2	11.1	19.7	7.3	2.5
Construction only	100.0	—	55.2	—	7.2	10.6	18.5	6.6	1.9
Education services:									
Education	100.0	—	33.4	—	9.0	15.2	27.0	11.5	3.9
Libraries	100.0	—	57.0	—	8.6	11.2	18.7	3.3	1.1
Social services and income maintenance:									
Public welfare	100.0	—	23.9	—	2.2	2.0	64.0	7.0	.9
Cash assistance and vendor payments	100.0	—	—	—	—	—	32.5	33.3	34.2
Hospitals	100.0	—	11.9	—	27.2	20.8	32.3	5.5	2.4
Health	100.0	—	41.8	—	3.7	8.9	28.0	12.4	5.2

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
OKLAHOMA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	25.3	—	6.0	14.8	26.2	17.8	10.0
Other transportation	100.0	—	82.7	—	.5	4.0	8.9	3.4	.6
Public safety:									
Police protection	100.0	—	56.2	—	8.6	10.2	17.2	5.9	1.8
Fire protection	100.0	—	64.6	—	7.5	10.3	13.7	3.0	.9
Correction	100.0	—	47.0	—	2.1	5.2	4.3	38.9	2.6
Protective inspection and regulation	100.0	—	53.2	—	13.7	17.8	12.8	2.1	.4
Environment and housing:									
Natural resources	100.0	—	9.1	—	1.7	5.9	40.2	21.2	21.9
Parks and recreation	100.0	—	72.2	—	4.1	8.3	11.1	3.7	.5
Housing and community development	100.0	—	63.6	—	4.0	10.1	14.9	5.1	2.3
Sewerage	100.0	—	61.7	—	4.2	10.5	17.7	4.5	1.3
Solid waste management	100.0	—	51.3	—	7.7	9.7	22.2	6.8	2.4
Governmental administration:									
Financial administration	100.0	—	35.9	—	9.6	12.1	23.1	13.8	5.4
Judicial and legal	100.0	—	46.8	—	9.1	16.2	18.4	6.9	2.6
General public buildings	100.0	—	52.1	—	3.2	10.3	19.7	10.1	4.6
Other government administration	100.0	—	30.0	—	6.0	20.6	28.0	9.9	5.5
Interest on general debt	100.0	—	73.7	—	6.9	8.8	7.2	2.6	.8
General expenditure, n.e.c.	100.0	—	58.9	—	6.0	7.8	18.2	6.1	3.1
Utility and liquor store expenditure	100.0	—	37.7	—	2.5	16.2	30.5	9.2	3.8
Capital outlay	100.0	—	57.8	—	3.1	12.9	17.8	6.7	1.6
Debt outstanding	100.0	—	66.9	—	5.0	11.7	10.8	4.0	1.5
Long-term	100.0	—	67.6	—	5.1	10.8	10.9	4.1	1.5
Education	100.0	—	54.4	—	6.9	13.4	15.9	7.5	1.9
Utilities	100.0	—	32.9	—	1.9	25.2	28.4	8.7	2.9
Cash and security holdings	100.0	—	66.9	—	5.7	10.4	10.9	4.5	1.6
Per capita amounts (dollars)									
Revenue ¹	2,201.78	—	2,465.64	—	2,185.49	1,978.51	2,014.64	2,082.50	2,352.42
General revenue ¹	2,007.15	—	2,271.38	—	2,099.10	1,777.92	1,786.10	1,902.16	2,109.50
Intergovernmental revenue	782.23	—	656.57	—	765.57	733.71	853.41	1,015.15	1,118.95
From Federal government	50.90	—	74.08	—	33.50	34.03	37.99	49.84	40.04
From state government	731.33	—	582.49	—	732.08	699.68	815.42	965.30	1,078.91
General revenue from own sources	1,224.92	—	1,614.80	—	1,333.53	1,044.21	932.69	887.01	990.55
Taxes	625.68	—	908.31	—	480.78	499.34	438.37	481.40	558.89
Property	331.86	—	423.94	—	270.66	290.88	249.74	312.18	432.21
Charges and miscellaneous general revenue	599.24	—	706.49	—	852.75	544.87	494.32	405.61	431.67
Current charges	437.62	—	436.00	—	750.72	432.06	408.96	278.22	314.93
Miscellaneous general revenue	161.62	—	270.49	—	102.03	112.81	85.36	127.39	116.74
Interest earnings	99.71	—	194.41	—	60.69	68.59	37.77	35.08	40.79
Utility and liquor store revenue	180.10	—	156.91	—	71.55	200.59	228.55	180.34	242.92
Expenditure ¹	2,167.08	—	2,441.13	—	2,115.69	1,942.42	1,990.07	2,046.18	2,239.98
Direct expenditure by function	2,166.32	—	2,440.51	—	2,114.76	1,941.93	1,989.74	2,043.87	2,238.01
Direct general expenditure	1,974.24	—	2,225.90	—	2,055.56	1,750.03	1,775.82	1,871.84	2,028.27
Capital outlay	224.94	—	333.90	—	174.21	158.67	167.50	165.29	162.67
Construction only	120.80	—	189.54	—	94.01	81.30	84.12	80.87	66.89
Education services:									
Education	974.33	—	925.66	—	942.12	946.12	991.56	1,127.83	1,114.54
Libraries	15.70	—	25.44	—	14.62	11.22	11.10	5.20	5.04
Social services and income maintenance:									
Public welfare	4.51	—	3.06	—	1.06	.57	10.90	3.18	1.26
Cash assistance and vendor payments .....	.04	—	—	—	—	—	.04	.12	.37
Hospitals	195.20	—	65.73	—	572.50	258.24	237.88	108.23	137.12
Health	26.64	—	31.63	—	10.77	15.04	28.08	33.30	41.05
Transportation:									
Highways	107.48	—	77.27	—	69.94	101.06	106.06	192.70	315.06
Other transportation	20.67	—	48.57	—	1.05	5.21	6.92	7.03	3.51
Public safety:									
Police protection	105.76	—	168.98	—	98.31	68.86	68.62	62.58	57.47
Fire protection	69.25	—	127.09	—	56.01	45.62	35.69	20.80	18.67
Correction	11.73	—	15.65	—	2.61	3.90	1.91	45.98	8.89
Protective inspection and regulation	2.69	—	4.07	—	3.98	3.06	1.30	.57	.33
Environment and housing:									
Natural resources	3.66	—	.95	—	.66	1.37	5.56	7.85	23.60
Parks and recreation	49.38	—	101.26	—	21.95	26.22	20.69	18.66	7.31
Housing and community development	31.06	—	56.13	—	13.50	19.89	17.47	15.89	21.06
Sewerage	61.71	—	108.22	—	28.18	41.20	41.15	28.12	24.41
Solid waste management	39.08	—	56.94	—	32.51	24.04	32.73	26.67	27.30
Governmental administration:									
Financial administration	28.96	—	29.54	—	30.11	22.33	25.25	40.26	46.38
Judicial and legal	11.86	—	15.76	—	11.61	12.24	8.24	8.21	9.16
General public buildings	10.15	—	15.03	—	3.53	6.65	7.53	10.34	13.80
Other government administration	36.79	—	31.35	—	23.85	48.35	38.83	36.62	59.61
Interest on general debt	88.25	—	184.80	—	65.35	49.59	24.03	23.11	20.14
General expenditure, n.e.c.	79.36	—	132.77	—	51.34	39.23	54.33	48.71	72.57
Utility and liquor store expenditure	185.72	—	199.07	—	49.65	191.90	213.92	172.03	209.74
Capital outlay	35.87	—	58.90	—	11.93	29.57	24.14	24.15	17.38
Debt outstanding	1,755.29	—	3,334.23	—	951.57	1,311.94	714.71	716.52	787.05
Long-term	1,736.02	—	3,334.23	—	951.57	1,195.32	713.44	710.21	787.04
Education	207.66	—	320.72	—	154.84	177.57	124.37	158.15	113.68
Utilities	270.14	—	252.51	—	54.53	433.44	289.78	237.32	228.56
Cash and security holdings	1,852.06	—	3,517.35	—	1,146.91	1,232.43	759.96	843.57	848.45

See footnotes at end of table.

Table 49. **Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.**

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
OREGON									
Amount (thousand dollars)									
Number of areas	36	—	1	4	3	8	5	7	8
Population, 1996	3,203,735	—	624,903	1,275,427	371,902	573,466	176,579	136,952	44,506
Revenue¹	10,345,636	—	2,896,333	3,619,753	933,922	1,567,207	664,132	458,682	205,607
General revenue ¹	9,528,243	—	2,776,023	3,208,297	895,667	1,493,562	551,480	400,717	202,497
Intergovernmental revenue	3,884,624	—	1,020,589	1,270,177	444,676	631,225	219,696	197,196	101,065
From Federal government	745,105	—	339,696	155,812	102,577	86,918	26,236	25,894	7,972
From state government	3,139,519	—	680,893	1,114,365	342,099	544,307	193,460	171,302	93,093
General revenue from own sources	5,643,619	—	1,755,434	1,938,120	450,991	862,337	331,784	203,521	101,432
Taxes	3,120,165	—	1,000,143	1,113,165	264,730	416,953	178,474	100,995	45,705
Property	2,533,088	—	681,376	975,572	232,841	360,907	151,068	90,812	40,512
Charges and miscellaneous general revenue	2,523,454	—	755,291	824,955	186,261	445,384	153,310	102,526	55,727
Current charges	1,682,277	—	505,503	514,940	116,830	327,855	105,094	70,487	41,568
Miscellaneous general revenue	841,177	—	249,788	310,015	69,431	117,529	48,216	32,039	14,159
Interest earnings	390,257	—	136,556	124,132	31,550	57,967	19,169	14,718	6,165
Utility and liquor store revenue	816,225	—	119,142	411,456	38,255	73,645	112,652	57,965	3,110
Expenditure¹	10,730,357	—	3,123,733	3,737,152	972,423	1,565,575	659,973	469,225	202,276
Direct expenditure by function	10,717,614	—	3,122,886	3,734,513	972,309	1,561,017	659,908	464,910	202,071
Direct general expenditure	9,377,589	—	2,573,218	3,277,704	924,638	1,464,368	538,062	401,739	197,860
Capital outlay	1,570,826	—	478,951	618,074	137,414	173,572	64,460	62,228	36,127
Construction only	1,201,932	—	362,288	508,862	106,898	110,752	45,404	46,456	21,636
Education services:									
Education	4,178,502	—	883,712	1,590,688	475,958	714,119	252,963	181,118	79,944
Libraries	100,523	—	32,091	37,374	7,974	13,560	3,475	5,348	701
Social services and income maintenance:									
Public welfare	50,150	—	—	22,252	4,330	10,558	5,324	6,226	1,460
Cash assistance and vendor payments	528	—	—	21	22	485	—	—	—
Hospitals	271,340	—	—	—	24,976	153,601	49,560	18,155	25,048
Health	415,644	—	159,266	115,830	38,858	66,361	11,172	13,519	10,638
Transportation:									
Highways	552,789	—	112,091	207,256	64,272	61,152	33,264	39,821	34,933
Other transportation	244,395	—	198,558	11,064	5,097	16,371	6,307	3,840	3,158
Public safety:									
Police protection	477,416	—	137,646	169,504	49,628	78,323	22,809	13,905	5,601
Fire protection	296,196	—	69,823	123,898	33,579	42,124	15,737	7,847	3,188
Correction	200,902	—	58,139	70,380	15,887	23,677	11,233	17,730	3,856
Protective inspection and regulation	87,742	—	49,651	27,253	2,108	7,342	916	472	—
Environment and housing:									
Natural resources	65,068	—	22,803	3,946	6,028	15,651	5,847	8,169	2,624
Parks and recreation	231,774	—	63,278	91,006	28,516	25,944	11,402	9,558	2,070
Housing and community development	290,706	—	126,660	91,097	27,974	23,987	14,303	5,441	1,244
Sewerage	471,963	—	194,603	167,708	39,955	44,920	13,132	9,692	1,953
Solid waste management	109,904	—	53,001	32,197	4,414	14,166	2,594	2,866	666
Governmental administration:									
Financial administration	158,798	—	53,095	41,265	16,522	22,313	12,323	9,125	4,155
Judicial and legal	170,011	—	29,855	107,973	7,304	12,486	5,148	5,146	2,099
General public buildings	126,815	—	65,546	37,289	7,313	11,518	2,248	1,887	1,014
Other government administration	133,053	—	16,858	53,768	17,278	27,560	9,907	5,142	2,540
Interest on general debt	308,372	—	135,764	100,775	12,476	31,791	15,715	9,308	2,543
General expenditure, n.e.c.	435,526	—	110,778	175,181	34,191	46,844	32,683	27,424	8,425
Utility and liquor store expenditure	1,294,582	—	504,225	456,809	47,671	96,649	121,846	63,171	4,211
Capital outlay	461,921	—	274,643	119,488	14,463	19,583	22,264	9,722	1,758
Debt outstanding	7,251,164	—	2,960,564	2,455,272	265,167	917,577	343,977	261,181	47,426
Long-term	7,163,393	—	2,898,499	2,440,182	262,584	910,495	343,975	260,413	47,245
Education	1,863,249	—	425,492	881,275	105,281	309,966	65,305	56,815	19,115
Utilities	1,324,402	—	319,963	519,553	47,807	271,598	65,095	94,188	6,198
Cash and security holdings	6,314,332	—	1,922,918	2,297,471	506,232	947,108	322,042	201,926	116,635
Percent distribution									
Number of areas	100.0	—	2.8	11.1	8.3	22.2	13.9	19.4	22.2
Population, 1996	100.0	—	19.5	39.8	11.6	17.9	5.5	4.3	1.4
Revenue¹	100.0	—	28.0	35.0	9.0	15.1	6.4	4.4	2.0
General revenue ¹	100.0	—	29.1	33.7	9.4	15.7	5.8	4.2	2.1
Intergovernmental revenue	100.0	—	26.3	32.7	11.4	16.2	5.7	5.1	2.6
From Federal government	100.0	—	45.6	20.9	13.8	11.7	3.5	3.5	1.1
From state government	100.0	—	21.7	35.5	10.9	17.3	6.2	5.5	3.0
General revenue from own sources	100.0	—	31.1	34.3	8.0	15.3	5.9	3.6	1.8
Taxes	100.0	—	32.1	35.7	8.5	13.4	5.7	3.2	1.5
Property	100.0	—	26.9	38.5	9.2	14.2	6.0	3.6	1.6
Charges and miscellaneous general revenue	100.0	—	29.9	32.7	7.4	17.6	6.1	4.1	2.2
Current charges	100.0	—	30.0	30.6	6.9	19.5	6.2	4.2	2.5
Miscellaneous general revenue	100.0	—	29.7	36.9	8.3	14.0	5.7	3.8	1.7
Interest earnings	100.0	—	35.0	31.8	8.1	14.9	4.9	3.8	1.6
Utility and liquor store revenue	100.0	—	14.6	50.4	4.7	9.0	13.8	7.1	.4
Expenditure¹	100.0	—	29.1	34.8	9.1	14.6	6.2	4.4	1.9
Direct expenditure by function	100.0	—	29.1	34.8	9.1	14.6	6.2	4.3	1.9
Direct general expenditure	100.0	—	27.4	35.0	9.9	15.6	5.7	4.3	2.1
Capital outlay	100.0	—	30.5	39.3	8.7	11.0	4.1	4.0	2.3
Construction only	100.0	—	30.1	42.3	8.9	9.2	3.7	3.9	1.8
Education services:									
Education	100.0	—	21.1	38.1	11.4	17.1	6.1	4.3	1.9
Libraries	100.0	—	31.9	37.2	7.9	13.5	3.5	5.3	.7
Social services and income maintenance:									
Public welfare	100.0	—	—	44.4	8.6	21.1	10.6	12.4	2.9
Cash assistance and vendor payments	100.0	—	—	4.0	4.2	91.9	—	—	—
Hospitals	100.0	—	—	—	9.2	56.6	18.3	6.7	9.2
Health	100.0	—	38.3	27.9	9.3	16.0	2.7	3.3	2.6

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
OREGON—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	20.3	37.5	11.6	11.1	6.0	7.2	6.3
Other transportation	100.0	—	81.2	4.5	2.1	6.7	2.6	1.6	1.3
Public safety:									
Police protection	100.0	—	28.8	35.5	10.4	16.4	4.8	2.9	1.2
Fire protection	100.0	—	23.6	41.8	11.3	14.2	5.3	2.6	1.1
Correction	100.0	—	28.9	35.0	7.9	11.8	5.6	8.8	1.9
Protective inspection and regulation	100.0	—	56.6	31.1	2.4	8.4	1.0	.5	—
Environment and housing:									
Natural resources	100.0	—	35.0	6.1	9.3	24.1	9.0	12.6	4.0
Parks and recreation	100.0	—	27.3	39.3	12.3	11.2	4.9	4.1	.9
Housing and community development	100.0	—	43.6	31.3	9.6	8.3	4.9	1.9	.4
Sewerage	100.0	—	41.2	35.5	8.5	9.5	2.8	2.1	.4
Solid waste management	100.0	—	48.2	29.3	4.0	12.9	2.4	2.6	.6
Governmental administration:									
Financial administration	100.0	—	33.4	26.0	10.4	14.1	7.8	5.7	2.6
Judicial and legal	100.0	—	17.6	63.5	4.3	7.3	3.0	3.0	1.2
General public buildings	100.0	—	51.7	29.4	5.8	9.1	1.8	1.5	.8
Other government administration	100.0	—	12.7	40.4	13.0	20.7	7.4	3.9	1.9
Interest on general debt	100.0	—	44.0	32.7	4.0	10.3	5.1	3.0	.8
General expenditure, n.e.c.	100.0	—	25.4	40.2	7.9	10.8	7.5	6.3	1.9
Utility and liquor store expenditure	100.0	—	38.9	35.3	3.7	7.5	9.4	4.9	.3
Capital outlay	100.0	—	59.5	25.9	3.1	4.2	4.8	2.1	.4
Debt outstanding	100.0	—	40.8	33.9	3.7	12.7	4.7	3.6	.7
Long-term	100.0	—	40.5	34.1	3.7	12.7	4.8	3.6	.7
Education	100.0	—	22.8	47.3	5.7	16.6	3.5	3.0	1.0
Utilities	100.0	—	24.2	39.2	3.6	20.5	4.9	7.1	.5
Cash and security holdings	100.0	—	30.5	36.4	8.0	15.0	5.1	3.2	1.8
Per capita amounts (dollars)									
Revenue ¹	3,229.24	—	4,634.85	2,838.07	2,511.20	2,732.87	3,761.10	3,349.22	4,619.76
General revenue ¹	2,974.10	—	4,442.33	2,515.47	2,408.34	2,604.45	3,123.13	2,925.97	4,549.88
Intergovernmental revenue	1,212.53	—	1,633.20	995.88	1,195.68	1,100.72	1,244.18	1,439.89	2,270.82
From Federal government	232.57	—	543.60	122.16	275.82	151.57	148.58	189.07	179.12
From state government	979.96	—	1,089.60	873.72	919.86	949.15	1,095.60	1,250.82	2,091.70
General revenue from own sources	1,761.57	—	2,809.13	1,519.59	1,212.66	1,503.73	1,878.96	1,486.08	2,279.06
Taxes	973.91	—	1,600.48	872.78	711.83	727.08	1,010.73	737.45	1,026.94
Property	790.67	—	1,090.37	764.90	626.08	629.34	855.53	663.09	910.26
Charges and miscellaneous general revenue	787.66	—	1,208.65	646.81	500.83	776.65	868.22	748.63	1,252.12
Current charges	525.10	—	808.93	403.74	314.14	571.71	595.17	514.68	933.99
Miscellaneous general revenue	262.56	—	399.72	243.07	186.69	204.95	273.06	233.94	318.14
Interest earnings	121.81	—	218.52	97.33	84.83	101.08	108.56	107.47	138.52
Utility and liquor store revenue	254.77	—	190.66	322.60	102.86	128.42	637.97	423.25	69.88
Expenditure ¹	3,349.33	—	4,998.75	2,930.12	2,614.73	2,730.02	3,737.55	3,426.20	4,544.92
Direct expenditure by function	3,345.35	—	4,997.39	2,928.05	2,614.42	2,722.07	3,737.18	3,394.69	4,540.31
Direct general expenditure	2,927.08	—	4,117.79	2,569.89	2,486.24	2,553.54	3,047.15	2,933.43	4,445.69
Capital outlay	490.31	—	766.44	484.60	369.49	302.67	365.05	454.38	811.73
Construction only	375.17	—	579.75	398.97	287.44	193.13	255.07	339.21	486.14
Education services:									
Education	1,304.26	—	1,414.16	1,247.18	1,279.79	1,245.27	1,432.58	1,322.49	1,796.25
Libraries	31.38	—	51.35	29.30	21.44	23.65	19.68	39.05	15.75
Social services and income maintenance:									
Public welfare	15.65	—	—	17.45	11.64	18.41	30.15	45.46	32.80
Cash assistance and vendor payments .....	.16	—	—	.02	.06	.85	—	—	—
Hospitals	84.69	—	—	—	67.16	267.85	280.67	132.56	562.80
Health	129.74	—	254.87	90.82	104.48	115.72	63.27	98.71	239.02
Transportation:									
Highways	172.55	—	179.37	162.50	172.82	106.64	188.38	290.77	784.91
Other transportation	76.28	—	317.74	8.67	13.71	28.55	35.72	28.04	70.96
Public safety:									
Police protection	149.02	—	220.27	132.90	133.44	136.58	129.17	101.53	125.85
Fire protection	92.45	—	111.73	97.14	90.29	73.46	89.12	57.30	71.63
Correction	62.71	—	93.04	55.18	42.72	41.29	63.61	129.46	86.64
Protective inspection and regulation	27.39	—	79.45	21.37	5.67	12.80	5.19	3.45	—
Environment and housing:									
Natural resources	20.31	—	36.49	3.09	16.21	27.29	33.11	59.65	58.96
Parks and recreation	72.34	—	101.26	71.35	76.68	45.24	64.57	69.79	46.51
Housing and community development	90.74	—	202.69	71.42	75.22	41.83	81.00	39.73	27.95
Sewerage	147.32	—	311.41	131.49	107.43	78.33	74.37	70.77	43.88
Solid waste management	34.30	—	84.81	25.24	11.87	24.70	14.69	20.93	14.96
Governmental administration:									
Financial administration	49.57	—	84.97	32.35	44.43	38.91	69.79	66.63	93.36
Judicial and legal	53.07	—	47.78	84.66	19.64	21.77	29.15	37.58	47.16
General public buildings	39.58	—	104.89	29.24	19.66	20.08	12.73	13.78	22.78
Other government administration	41.53	—	26.98	42.16	46.46	48.06	56.11	37.55	57.07
Interest on general debt	96.25	—	217.26	79.01	33.55	55.44	89.00	67.97	57.14
General expenditure, n.e.c.	135.94	—	177.27	137.35	91.94	81.69	185.09	200.25	189.30
Utility and liquor store expenditure	404.09	—	806.89	358.16	128.18	168.53	690.04	461.26	94.62
Capital outlay	144.18	—	439.50	93.68	38.89	34.15	126.09	70.99	39.50
Debt outstanding	2,263.35	—	4,737.64	1,925.06	713.00	1,600.05	1,948.01	1,907.10	1,065.61
Long-term	2,235.95	—	4,638.32	1,913.23	706.06	1,587.71	1,947.99	1,901.49	1,061.54
Education	581.59	—	680.89	690.96	283.09	540.51	369.83	414.85	429.49
Utilities	413.39	—	512.02	407.36	128.55	473.61	368.65	687.74	139.26
Cash and security holdings	1,970.93	—	3,077.15	1,801.33	1,361.20	1,651.55	1,823.78	1,474.43	2,620.66

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
PENNSYLVANIA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	24.0	15.3	23.6	20.5	8.2	7.3	.8	.3
Other transportation	100.0	75.1	1.7	15.5	5.0	1.4	1.3	.0	.0
Public safety:									
Police protection	100.0	48.9	16.7	18.5	11.5	2.6	1.6	.1	.0
Fire protection	100.0	48.6	8.7	20.9	14.7	3.4	3.6	.1	.1
Correction	100.0	40.2	12.8	23.3	14.5	4.7	4.2	.2	.1
Protective inspection and regulation	100.0	42.7	21.2	20.9	10.0	2.5	2.0	.6	.0
Environment and housing:									
Natural resources	100.0	.7	11.1	30.9	23.8	14.6	15.3	2.5	1.2
Parks and recreation	100.0	51.4	13.1	17.4	14.2	2.4	1.3	.0	.0
Housing and community development	100.0	61.1	6.4	13.0	12.5	3.5	3.4	.0	.0
Sewerage	100.0	26.8	19.3	25.6	18.6	5.4	3.9	.3	.1
Solid waste management	100.0	28.8	25.5	24.4	15.2	2.3	3.4	.3	.1
Governmental administration:									
Financial administration	100.0	31.9	12.3	25.1	18.5	6.0	5.3	.6	.3
Judicial and legal	100.0	44.0	12.7	20.6	13.9	4.6	3.6	.3	.1
General public buildings	100.0	56.4	9.7	16.1	11.3	3.8	2.3	.4	.1
Other government administration	100.0	20.6	13.7	28.3	21.6	7.8	7.0	.6	.4
Interest on general debt	100.0	32.0	16.6	24.4	18.4	4.8	3.1	.6	.0
General expenditure, n.e.c.	100.0	39.1	15.8	17.1	16.7	6.4	4.2	.4	.2
Utility and liquor store expenditure	100.0	73.8	4.0	10.9	7.3	2.5	1.5	.1	.0
Capital outlay	100.0	74.3	3.7	11.3	7.2	2.5	.9	.1	.0
Debt outstanding									
Long-term	100.0	32.7	15.6	25.1	17.9	4.8	3.2	.6	.0
Education	100.0	18.0	13.9	33.0	21.3	6.9	6.3	.5	.1
Utilities	100.0	58.7	7.3	17.3	11.7	2.7	2.3	.1	.0
Cash and security holdings	100.0	34.4	16.7	22.6	17.8	5.1	2.7	.7	.1
Per capita amounts (dollars)									
Revenue ¹	2,756.19	4,443.16	2,523.28	2,334.51	2,154.16	2,015.49	1,908.48	1,909.55	2,250.36
General revenue ¹	2,519.54	3,839.67	2,397.79	2,173.65	2,038.73	1,918.65	1,833.23	1,838.58	2,230.10
Intergovernmental revenue	988.63	1,747.79	587.04	758.83	812.50	923.80	822.94	765.10	897.64
From Federal government	142.80	481.48	30.44	44.97	46.68	33.77	48.84	27.07	21.57
From state government	845.83	1,266.31	556.60	713.86	765.81	890.03	774.10	738.03	876.07
General revenue from own sources	1,530.91	2,091.88	1,810.75	1,414.82	1,226.23	994.85	1,010.29	1,073.49	1,332.46
Taxes	1,037.01	1,437.87	1,254.76	950.95	794.87	663.66	710.39	623.03	1,024.60
Property	730.42	750.25	1,068.00	743.74	591.88	498.98	560.18	458.02	844.58
Charges and miscellaneous general revenue	493.90	654.01	555.98	463.87	431.36	331.19	299.90	450.45	307.87
Current charges	301.84	400.90	320.21	303.39	256.16	184.83	202.13	163.64	168.90
Miscellaneous general revenue	192.07	253.12	235.77	160.48	175.20	146.36	97.77	286.81	138.96
Interest earnings	129.40	174.66	167.71	106.02	122.01	84.07	45.98	165.94	46.22
Utility and liquor store revenue	151.19	406.87	62.16	88.18	77.87	65.14	55.05	53.63	12.24
Expenditure ¹	2,708.76	4,255.69	2,527.34	2,328.84	2,147.47	1,991.65	1,919.28	1,782.71	2,172.47
Direct expenditure by function	2,707.81	4,255.69	2,525.21	2,327.33	2,147.28	1,989.34	1,919.04	1,782.71	2,172.47
Direct general expenditure	2,412.60	3,307.11	2,443.63	2,202.45	2,048.86	1,898.73	1,854.08	1,731.75	2,156.78
Capital outlay	248.10	342.89	200.11	243.71	212.83	194.42	235.03	119.90	129.34
Construction only	207.76	287.95	171.36	204.97	176.70	155.41	197.28	86.60	76.16
Education services:									
Education	1,126.37	1,057.06	1,265.82	1,141.07	1,089.51	1,104.19	1,141.91	1,010.35	1,239.66
Libraries	11.56	27.60	11.71	6.18	6.60	3.18	2.59	1.91	5.88
Social services and income maintenance:									
Public welfare	117.12	153.55	82.85	135.17	111.21	89.74	54.35	47.16	37.01
Cash assistance and vendor payments .....	.07	.24	.09	—	—	—	—	—	—
Hospitals	14.82	54.50	1.96	.89	2.54	6.06	11.80	—	—
Health	102.44	221.77	88.95	76.55	60.66	48.67	22.30	11.26	5.05
Transportation:									
Highways	83.47	87.04	83.78	76.30	80.60	88.11	97.70	117.44	185.12
Other transportation	32.35	105.52	3.69	19.36	7.70	5.91	6.49	.90	.30
Public safety:									
Police protection	99.76	211.94	109.56	71.33	54.36	33.94	25.26	21.42	20.08
Fire protection	34.04	71.89	19.55	27.47	23.55	14.80	19.39	8.14	19.19
Correction	58.20	101.61	48.95	52.41	39.89	35.37	39.18	23.83	29.82
Protective inspection and regulation	4.39	8.15	6.13	3.55	2.07	1.45	1.43	4.55	1.07
Environment and housing:									
Natural resources	2.69	.08	1.95	3.22	3.02	5.06	6.55	11.26	24.00
Parks and recreation	34.50	77.10	29.71	23.27	23.13	10.89	7.32	1.60	7.90
Housing and community development	92.51	245.57	39.18	46.67	54.51	41.54	50.40	6.37	15.92
Sewerage	96.66	112.59	122.83	95.85	84.67	67.52	60.15	47.30	50.62
Solid waste management	40.23	50.37	67.37	38.00	28.82	12.07	21.55	21.62	34.04
Governmental administration:									
Financial administration	23.46	32.51	18.97	22.78	20.50	18.26	19.86	23.02	47.65
Judicial and legal	51.23	98.00	42.78	40.88	33.65	30.61	29.81	27.07	52.52
General public buildings	22.45	54.99	14.30	14.00	11.96	10.88	8.36	15.89	8.73
Other government administration	34.03	30.51	30.74	37.20	34.68	34.13	37.97	36.06	97.97
Interest on general debt	183.98	256.14	200.70	173.38	159.90	115.01	91.57	183.79	59.23
General expenditure, n.e.c.	146.35	248.63	152.15	96.92	115.35	121.34	98.14	110.81	215.01
Utility and liquor store expenditure	238.72	765.21	62.33	100.30	82.68	76.50	56.29	42.77	11.05
Capital outlay	53.25	171.93	13.01	23.21	18.00	17.47	8.02	7.44	1.25
Debt outstanding	3,691.57	5,256.07	3,789.34	3,577.88	3,128.00	2,286.45	1,873.02	3,755.74	1,052.16
Long-term	3,681.77	5,235.29	3,779.81	3,574.67	3,118.10	2,282.23	1,868.71	3,748.16	1,052.16
Education	1,008.64	788.97	924.00	1,287.27	1,016.45	893.20	1,014.43	802.76	693.14
Utilities	383.26	977.47	182.84	256.01	211.68	131.28	141.16	81.25	12.42
Cash and security holdings	2,929.57	4,378.07	3,205.99	2,564.90	2,461.99	1,920.31	1,243.91	3,633.77	1,186.73

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
RHODE ISLAND									
Amount (thousand dollars)									
Number of areas	5	—	1	—	2	1	1	—	—
Population, 1996	990,225	—	577,906	—	280,360	82,746	49,213	—	—
Revenue¹	2,285,741	—	1,328,799	—	646,350	201,162	109,430	—	—
General revenue ¹	2,130,848	—	1,241,142	—	596,269	190,149	103,288	—	—
Intergovernmental revenue	685,619	—	445,458	—	157,158	46,415	36,588	—	—
From Federal government	102,786	—	74,714	—	10,685	11,229	6,158	—	—
From state government	582,833	—	370,744	—	146,473	35,186	30,430	—	—
General revenue from own sources	1,445,229	—	795,684	—	439,111	143,734	66,700	—	—
Taxes	1,234,506	—	676,313	—	385,696	117,103	55,394	—	—
Property	1,217,099	—	670,204	—	379,134	113,110	54,651	—	—
Charges and miscellaneous general revenue	210,723	—	119,371	—	53,415	26,631	11,306	—	—
Current charges	146,228	—	79,317	—	40,216	20,670	6,025	—	—
Miscellaneous general revenue	64,495	—	40,054	—	13,199	5,961	5,281	—	—
Interest earnings	32,439	—	19,690	—	7,556	2,527	2,666	—	—
Utility and liquor store revenue	95,711	—	60,168	—	19,371	10,030	6,142	—	—
Expenditure¹	2,162,077	—	1,251,788	—	614,267	186,397	109,625	—	—
Direct expenditure by function	2,160,574	—	1,250,834	—	613,734	186,391	109,615	—	—
Direct general expenditure	1,996,723	—	1,148,664	—	576,984	172,520	98,555	—	—
Capital outlay	98,383	—	54,165	—	32,147	10,480	1,591	—	—
Construction only	75,332	—	42,341	—	23,340	8,938	713	—	—
Education services:									
Education	1,104,243	—	596,515	—	347,313	92,381	68,034	—	—
Libraries	17,682	—	9,401	—	5,614	1,805	862	—	—
Social services and income maintenance:									
Public welfare	8,275	—	5,358	—	2,420	482	15	—	—
Cash assistance and vendor payments	2,362	—	2,115	—	187	60	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	3,678	—	1,298	—	1,534	653	193	—	—
Transportation:									
Highways	58,989	—	31,284	—	18,418	3,847	5,440	—	—
Other transportation	951	—	376	—	199	358	18	—	—
Public safety:									
Police protection	142,919	—	86,332	—	38,503	13,180	4,904	—	—
Fire protection	134,814	—	91,007	—	31,337	10,486	1,984	—	—
Correction	8,542	—	5,049	—	2,050	1,321	122	—	—
Environment and housing:									
Natural resources	126	—	69	—	35	22	—	—	—
Parks and recreation	33,221	—	19,597	—	9,953	3,466	205	—	—
Housing and community development	110,823	—	83,360	—	14,322	9,493	3,648	—	—
Sewerage	52,013	—	23,218	—	15,971	9,784	3,040	—	—
Solid waste management	26,590	—	15,228	—	8,185	2,844	333	—	—
Governmental administration:									
Financial administration	26,435	—	15,062	—	7,211	2,950	1,212	—	—
Judicial and legal	8,006	—	5,512	—	1,746	449	299	—	—
General public buildings	13,642	—	8,792	—	2,974	1,529	347	—	—
Other government administration	28,277	—	14,784	—	10,214	2,204	1,075	—	—
Interest on general debt	47,599	—	27,974	—	13,352	3,222	3,051	—	—
General expenditure, n.e.c.	169,898	—	108,448	—	45,633	12,044	3,773	—	—
Utility and liquor store expenditure	102,273	—	59,468	—	21,866	9,879	11,060	—	—
Capital outlay	24,339	—	13,070	—	3,170	2,252	5,847	—	—
Debt outstanding	1,112,626	—	653,839	—	319,123	77,539	62,125	—	—
Long-term	1,069,061	—	622,193	—	307,766	77,298	61,804	—	—
Education	236,078	—	131,499	—	95,587	8,992	—	—	—
Utilities	99,508	—	37,445	—	24,885	20,678	16,500	—	—
Cash and security holdings	847,976	—	435,542	—	323,418	53,287	35,729	—	—
Percent distribution									
Number of areas	100.0	—	20.0	—	40.0	20.0	20.0	—	—
Population, 1996	100.0	—	58.4	—	28.3	8.4	5.0	—	—
Revenue¹	100.0	—	58.1	—	28.3	8.8	4.8	—	—
General revenue ¹	100.0	—	58.2	—	28.0	8.9	4.8	—	—
Intergovernmental revenue	100.0	—	65.0	—	22.9	6.8	5.3	—	—
From Federal government	100.0	—	72.7	—	10.4	10.9	6.0	—	—
From state government	100.0	—	63.6	—	25.1	6.0	5.2	—	—
General revenue from own sources	100.0	—	55.1	—	30.4	9.9	4.6	—	—
Taxes	100.0	—	54.8	—	31.2	9.5	4.5	—	—
Property	100.0	—	55.1	—	31.2	9.3	4.5	—	—
Charges and miscellaneous general revenue	100.0	—	56.6	—	25.3	12.6	5.4	—	—
Current charges	100.0	—	54.2	—	27.5	14.1	4.1	—	—
Miscellaneous general revenue	100.0	—	62.1	—	20.5	9.2	8.2	—	—
Interest earnings	100.0	—	60.7	—	23.3	7.8	8.2	—	—
Utility and liquor store revenue	100.0	—	62.9	—	20.2	10.5	6.4	—	—
Expenditure¹	100.0	—	57.9	—	28.4	8.6	5.1	—	—
Direct expenditure by function	100.0	—	57.9	—	28.4	8.6	5.1	—	—
Direct general expenditure	100.0	—	57.5	—	28.9	8.6	4.9	—	—
Capital outlay	100.0	—	55.1	—	32.7	10.7	1.6	—	—
Construction only	100.0	—	56.2	—	31.0	11.9	.9	—	—
Education services:									
Education	100.0	—	54.0	—	31.5	8.4	6.2	—	—
Libraries	100.0	—	53.2	—	31.7	10.2	4.9	—	—
Social services and income maintenance:									
Public welfare	100.0	—	64.7	—	29.2	5.8	.2	—	—
Cash assistance and vendor payments	100.0	—	89.5	—	7.9	2.5	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	100.0	—	35.3	—	41.7	17.8	5.2	—	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
RHODE ISLAND—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	53.0	—	31.2	6.5	9.2	—	—
Other transportation	100.0	—	39.5	—	20.9	37.6	1.9	—	—
Public safety:									
Police protection	100.0	—	60.4	—	26.9	9.2	3.4	—	—
Fire protection	100.0	—	67.5	—	23.2	7.8	1.5	—	—
Correction									
Protective inspection and regulation	100.0	—	59.1	—	24.0	15.5	1.4	—	—
Environment and housing:									
Natural resources	100.0	—	54.8	—	27.8	17.5	—	—	—
Parks and recreation	100.0	—	59.0	—	30.0	10.4	.6	—	—
Housing and community development	100.0	—	75.2	—	12.9	8.6	3.3	—	—
Sewerage	100.0	—	44.6	—	30.7	18.8	5.8	—	—
Solid waste management	100.0	—	57.3	—	30.8	10.7	1.3	—	—
Governmental administration:									
Financial administration	100.0	—	57.0	—	27.3	11.2	4.6	—	—
Judicial and legal	100.0	—	68.8	—	21.8	5.6	3.7	—	—
General public buildings	100.0	—	64.4	—	21.8	11.2	2.5	—	—
Other government administration	100.0	—	52.3	—	36.1	7.8	3.8	—	—
Interest on general debt	100.0	—	58.8	—	28.1	6.8	6.4	—	—
General expenditure, n.e.c.	100.0	—	63.8	—	26.9	7.1	2.2	—	—
Utility and liquor store expenditure	100.0	—	58.1	—	21.4	9.7	10.8	—	—
Capital outlay	100.0	—	53.7	—	13.0	9.3	24.0	—	—
Debt outstanding	100.0	—	58.8	—	28.7	7.0	5.6	—	—
Long-term	100.0	—	58.2	—	28.8	7.2	5.8	—	—
Education	100.0	—	55.7	—	40.5	3.8	—	—	—
Utilities	100.0	—	37.6	—	25.0	20.8	16.6	—	—
Cash and security holdings	100.0	—	51.4	—	38.1	6.3	4.2	—	—
Per capita amounts (dollars)									
Revenue ¹	2,308.30	—	2,299.33	—	2,305.43	2,431.08	2,223.60	—	—
General revenue ¹	2,151.88	—	2,147.65	—	2,126.80	2,297.98	2,098.80	—	—
Intergovernmental revenue	692.39	—	770.81	—	560.56	560.93	743.46	—	—
From Federal government	103.80	—	129.28	—	38.11	135.70	125.13	—	—
From state government	588.59	—	641.53	—	522.45	425.23	618.33	—	—
General revenue from own sources	1,459.50	—	1,376.84	—	1,566.24	1,737.05	1,355.33	—	—
Taxes	1,246.69	—	1,170.28	—	1,375.72	1,415.21	1,125.60	—	—
Property	1,229.11	—	1,159.71	—	1,352.31	1,366.95	1,110.50	—	—
Charges and miscellaneous general revenue	212.80	—	206.56	—	190.52	321.84	229.74	—	—
Current charges	147.67	—	137.25	—	143.44	249.80	122.43	—	—
Miscellaneous general revenue	65.13	—	69.31	—	47.08	72.04	107.31	—	—
Interest earnings	32.76	—	34.07	—	26.95	30.54	54.17	—	—
Utility and liquor store revenue	96.66	—	104.11	—	69.09	121.21	124.80	—	—
Expenditure ¹	2,183.42	—	2,166.08	—	2,190.99	2,252.64	2,227.56	—	—
Direct expenditure by function	2,181.90	—	2,164.42	—	2,189.09	2,252.57	2,227.36	—	—
Direct general expenditure	2,016.43	—	1,987.63	—	2,058.01	2,084.93	2,002.62	—	—
Capital outlay	99.35	—	93.73	—	114.66	126.65	32.33	—	—
Construction only	76.08	—	73.27	—	83.25	108.02	14.49	—	—
Education services:									
Education	1,115.14	—	1,032.20	—	1,238.81	1,116.44	1,382.44	—	—
Libraries	17.86	—	16.27	—	20.02	21.81	17.52	—	—
Social services and income maintenance:									
Public welfare	8.36	—	9.27	—	8.63	5.83	.30	—	—
Cash assistance and vendor payments	2.39	—	3.66	—	.67	.73	—	—	—
Hospitals	—	—	—	—	—	—	—	—	—
Health	3.71	—	2.25	—	5.47	7.89	3.92	—	—
Transportation:									
Highways	59.57	—	54.13	—	65.69	46.49	110.54	—	—
Other transportation .....	.96	—	.65	—	.71	4.33	.37	—	—
Public safety:									
Police protection	144.33	—	149.39	—	137.33	159.28	99.65	—	—
Fire protection	136.14	—	157.48	—	111.77	126.73	40.31	—	—
Correction									
Protective inspection and regulation	8.63	—	8.74	—	7.31	15.96	2.48	—	—
Environment and housing:									
Natural resources .....	.13	—	.12	—	.12	.27	—	—	—
Parks and recreation	33.55	—	33.91	—	35.50	41.89	4.17	—	—
Housing and community development	111.92	—	144.24	—	51.08	114.72	74.13	—	—
Sewerage	52.53	—	40.18	—	56.97	118.24	61.77	—	—
Solid waste management	26.85	—	26.35	—	29.19	34.37	6.77	—	—
Governmental administration:									
Financial administration	26.70	—	26.06	—	25.72	35.65	24.63	—	—
Judicial and legal	8.09	—	9.54	—	6.23	5.43	6.08	—	—
General public buildings	13.78	—	15.21	—	10.61	18.48	7.05	—	—
Other government administration	28.56	—	25.58	—	36.43	26.64	21.84	—	—
Interest on general debt	48.07	—	48.41	—	47.62	38.94	62.00	—	—
General expenditure, n.e.c.	171.58	—	187.66	—	162.77	145.55	76.67	—	—
Utility and liquor store expenditure	103.28	—	102.90	—	77.99	119.39	224.74	—	—
Capital outlay	24.58	—	22.62	—	11.31	27.22	118.81	—	—
Debt outstanding	1,123.61	—	1,131.39	—	1,138.26	937.07	1,262.37	—	—
Long-term	1,079.61	—	1,076.63	—	1,097.75	934.16	1,255.85	—	—
Education	238.41	—	227.54	—	340.94	108.67	—	—	—
Utilities	100.49	—	64.79	—	88.76	249.90	335.28	—	—
Cash and security holdings	856.35	—	753.66	—	1,153.58	643.98	726.01	—	—

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
SOUTH CAROLINA									
Amount (thousand dollars)									
Number of areas	46	—	—	3	11	8	12	11	1
Population, 1996	3,710,685	—	—	927,434	1,609,157	533,328	431,323	200,011	9,432
Revenue¹	8,860,540	—	—	2,699,552	3,306,750	1,302,989	1,143,704	391,374	16,171
General revenue ¹	7,907,315	—	—	2,566,579	3,015,844	1,065,463	882,536	362,503	14,390
Intergovernmental revenue	2,931,993	—	—	687,972	1,253,382	418,727	376,930	187,318	7,664
From Federal government	267,440	—	—	96,670	106,784	21,534	22,353	19,568	531
From state government	2,664,553	—	—	591,302	1,146,598	397,193	354,577	167,750	7,133
General revenue from own sources	4,975,322	—	—	1,878,607	1,762,462	646,736	505,606	175,185	6,726
Taxes	2,421,068	—	—	710,315	1,049,435	309,668	220,988	126,143	4,519
Property	2,081,688	—	—	567,283	919,384	283,217	194,121	113,675	4,008
Charges and miscellaneous general revenue	2,554,254	—	—	1,168,292	713,027	337,068	284,618	49,042	2,207
Current charges	2,055,082	—	—	998,421	530,778	284,581	205,455	34,348	1,499
Miscellaneous general revenue	499,172	—	—	169,871	182,249	52,487	79,163	14,694	708
Interest earnings	295,752	—	—	102,054	103,339	32,561	52,292	5,271	235
Utility and liquor store revenue	949,185	—	—	131,146	288,693	237,526	261,168	28,871	1,781
Expenditure¹	8,828,242	—	—	2,696,488	3,334,521	1,272,207	1,128,241	380,704	16,081
Direct expenditure by function	8,811,081	—	—	2,693,141	3,327,443	1,269,192	1,126,197	379,077	16,031
Direct general expenditure	7,775,970	—	—	2,523,019	3,017,073	1,040,539	831,887	348,265	15,187
Capital outlay	1,123,713	—	—	346,520	482,642	125,170	119,604	47,030	2,747
Construction only	629,845	—	—	186,012	291,124	65,214	61,467	25,990	38
Education services:									
Education	3,728,609	—	—	825,557	1,654,696	568,094	454,191	218,055	8,016
Libraries	68,784	—	—	26,485	33,169	5,281	3,036	767	46
Social services and income maintenance:									
Public welfare	7,959	—	—	1,628	3,000	441	2,553	337	—
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	1,182,772	—	—	664,069	189,917	184,006	137,466	7,314	—
Health	213,745	—	—	33,120	149,472	13,774	11,661	5,353	365
Transportation:									
Highways	152,413	—	—	32,417	71,301	24,307	16,217	7,813	358
Other transportation	89,462	—	—	63,237	23,237	2,039	606	343	—
Public safety:									
Police protection	340,834	—	—	116,721	135,959	37,876	32,673	17,025	580
Fire protection	160,725	—	—	65,036	62,447	17,684	11,650	3,881	27
Correction	98,103	—	—	36,734	34,580	10,162	11,816	4,548	263
Protective inspection and regulation	15,365	—	—	6,091	7,140	1,174	664	205	91
Environment and housing:									
Natural resources	10,253	—	—	4,988	3,388	444	1,257	167	9
Parks and recreation	156,134	—	—	77,706	57,559	8,499	5,650	6,672	48
Housing and community development	120,566	—	—	54,264	38,032	12,220	9,188	6,858	4
Sewerage	157,323	—	—	85,758	51,694	9,566	7,083	3,003	219
Solid waste management	202,313	—	—	70,860	83,424	19,233	19,073	9,482	241
Governmental administration:									
Financial administration	87,535	—	—	26,294	39,821	7,420	8,782	4,922	296
Judicial and legal	109,577	—	—	33,336	49,461	10,687	10,292	5,564	237
General public buildings	79,235	—	—	38,302	22,869	5,949	6,272	5,522	321
Other government administration	170,742	—	—	43,065	77,478	21,767	16,801	11,258	373
Interest on general debt	301,923	—	—	112,959	125,174	36,543	16,943	9,239	1,065
General expenditure, n.e.c.	321,598	—	—	104,392	103,255	43,373	48,013	19,937	2,628
Utility and liquor store expenditure	1,032,522	—	—	168,883	309,020	228,653	294,310	30,812	844
Capital outlay	193,462	—	—	53,540	76,228	32,097	26,488	4,935	174
Debt outstanding	8,752,803	—	—	2,448,284	3,533,055	753,723	1,807,988	189,403	20,350
Long-term	8,715,732	—	—	2,445,356	3,510,604	751,724	1,801,912	185,786	20,350
Education	1,871,168	—	—	375,254	908,463	270,717	199,144	117,121	469
Utilities	2,452,950	—	—	433,297	446,566	106,817	1,434,107	30,021	2,142
Cash and security holdings	5,762,478	—	—	1,562,769	2,695,735	601,114	762,137	134,633	6,090
Percent distribution									
Number of areas	100.0	—	—	6.5	23.9	17.4	26.1	23.9	2.2
Population, 1996	100.0	—	—	25.0	43.4	14.4	11.6	5.4	.3
Revenue¹	100.0	—	—	30.5	37.3	14.7	12.9	4.4	.2
General revenue ¹	100.0	—	—	32.5	38.1	13.5	11.2	4.6	.2
Intergovernmental revenue	100.0	—	—	23.5	42.7	14.3	12.9	6.4	.3
From Federal government	100.0	—	—	36.1	39.9	8.1	8.4	7.3	.2
From state government	100.0	—	—	22.2	43.0	14.9	13.3	6.3	.3
General revenue from own sources	100.0	—	—	37.8	35.4	13.0	10.2	3.5	.1
Taxes	100.0	—	—	29.3	43.3	12.8	9.1	5.2	.2
Property	100.0	—	—	27.3	44.2	13.6	9.3	5.5	.2
Charges and miscellaneous general revenue	100.0	—	—	45.7	27.9	13.2	11.1	1.9	.1
Current charges	100.0	—	—	48.6	25.8	13.8	10.0	1.7	.1
Miscellaneous general revenue	100.0	—	—	34.0	36.5	10.5	15.9	2.9	.1
Interest earnings	100.0	—	—	34.5	34.9	11.0	17.7	1.8	.1
Utility and liquor store revenue	100.0	—	—	13.8	30.4	25.0	27.5	3.0	.2
Expenditure¹	100.0	—	—	30.5	37.8	14.4	12.8	4.3	.2
Direct expenditure by function	100.0	—	—	30.6	37.8	14.4	12.8	4.3	.2
Direct general expenditure	100.0	—	—	32.4	38.8	13.4	10.7	4.5	.2
Capital outlay	100.0	—	—	30.8	43.0	11.1	10.6	4.2	.2
Construction only	100.0	—	—	29.5	46.2	10.4	9.8	4.1	—
Education services:									
Education	100.0	—	—	22.1	44.4	15.2	12.2	5.8	.2
Libraries	100.0	—	—	38.5	48.2	7.7	4.4	1.1	.1
Social services and income maintenance:									
Public welfare	100.0	—	—	20.5	37.7	5.5	32.1	4.2	—
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	100.0	—	—	56.1	16.1	15.6	11.6	.6	—
Health	100.0	—	—	15.5	69.9	6.4	5.5	2.5	.2

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
SOUTH CAROLINA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	21.3	46.8	15.9	10.6	5.1	.2
Other transportation	100.0	—	—	70.7	26.0	2.3	.7	.4	—
Public safety:									
Police protection	100.0	—	—	34.2	39.9	11.1	9.6	5.0	.2
Fire protection	100.0	—	—	40.5	38.9	11.0	7.2	2.4	.0
Correction	100.0	—	—	37.4	35.2	10.4	12.0	4.6	.3
Protective inspection and regulation	100.0	—	—	39.6	46.5	7.6	4.3	1.3	.6
Environment and housing:									
Natural resources	100.0	—	—	48.6	33.0	4.3	12.3	1.6	.1
Parks and recreation	100.0	—	—	49.8	36.9	5.4	3.6	4.3	.0
Housing and community development	100.0	—	—	45.0	31.5	10.1	7.6	5.7	.0
Sewerage	100.0	—	—	54.5	32.9	6.1	4.5	1.9	.1
Solid waste management	100.0	—	—	35.0	41.2	9.5	9.4	4.7	.1
Governmental administration:									
Financial administration	100.0	—	—	30.0	45.5	8.5	10.0	5.6	.3
Judicial and legal	100.0	—	—	30.4	45.1	9.8	9.4	5.1	.2
General public buildings	100.0	—	—	48.3	28.9	7.5	7.9	7.0	.4
Other government administration	100.0	—	—	25.2	45.4	12.7	9.8	6.6	.2
Interest on general debt	100.0	—	—	37.4	41.5	12.1	5.6	3.1	.4
General expenditure, n.e.c.	100.0	—	—	32.5	32.1	13.5	14.9	6.2	.8
Utility and liquor store expenditure	100.0	—	—	27.7	39.4	16.6	13.7	2.6	.1
Debt outstanding	100.0	—	—	28.0	40.4	8.6	20.7	2.2	.2
Long-term	100.0	—	—	28.1	40.3	8.6	20.7	2.1	.2
Education	100.0	—	—	20.1	48.6	14.5	10.6	6.3	.0
Utilities	100.0	—	—	17.7	18.2	4.4	58.5	1.2	.1
Cash and security holdings	100.0	—	—	27.1	46.8	10.4	13.2	2.3	.1
Per capita amounts (dollars)									
Revenue ¹	2,387.84	—	—	2,910.78	2,054.96	2,443.13	2,651.62	1,956.76	1,714.48
General revenue ¹	2,130.96	—	—	2,767.40	1,874.18	1,997.76	2,046.11	1,812.42	1,525.66
Intergovernmental revenue	790.15	—	—	741.80	778.91	785.12	873.89	936.54	812.55
From Federal government	72.07	—	—	104.23	66.36	40.38	51.82	97.83	56.30
From state government	718.08	—	—	637.57	712.55	744.74	822.07	838.70	756.26
General revenue from own sources	1,340.81	—	—	2,025.60	1,095.27	1,212.64	1,172.22	875.88	713.10
Taxes	652.46	—	—	765.89	652.16	580.63	512.35	630.68	479.11
Property	561.00	—	—	611.67	571.35	531.04	450.06	568.34	424.94
Charges and miscellaneous general revenue	688.35	—	—	1,259.70	443.11	632.01	659.87	245.20	233.99
Current charges	553.83	—	—	1,076.54	329.85	533.59	476.34	171.73	158.93
Miscellaneous general revenue	134.52	—	—	183.16	113.26	98.41	183.54	73.47	75.06
Interest earnings	79.70	—	—	110.04	64.22	61.05	121.24	26.35	24.92
Utility and liquor store revenue	255.80	—	—	141.41	179.41	445.37	605.50	144.35	188.83
Expenditure ¹	2,379.14	—	—	2,907.47	2,072.22	2,385.41	2,615.77	1,903.42	1,704.94
Direct expenditure by function	2,374.52	—	—	2,903.86	2,067.82	2,379.76	2,611.03	1,895.28	1,699.64
Direct general expenditure	2,095.56	—	—	2,720.43	1,874.94	1,951.03	1,928.69	1,741.23	1,610.16
Capital outlay	302.83	—	—	373.63	299.93	234.70	277.30	235.14	291.24
Construction only	169.74	—	—	200.57	180.92	122.28	142.51	129.94	4.03
Education services:									
Education	1,004.83	—	—	890.15	1,028.30	1,065.19	1,053.02	1,090.22	849.87
Libraries	18.54	—	—	28.56	20.61	9.90	7.04	3.83	4.88
Social services and income maintenance:									
Public welfare	2.14	—	—	1.76	1.86	.83	5.92	1.68	—
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	318.75	—	—	716.03	118.02	345.01	318.71	36.57	—
Health	57.60	—	—	35.71	92.89	25.83	27.04	26.76	38.70
Transportation:									
Highways	41.07	—	—	34.95	44.31	45.58	37.60	39.06	37.96
Other transportation	24.11	—	—	68.18	14.44	3.82	1.40	1.71	—
Public safety:									
Police protection	91.85	—	—	125.85	84.49	71.02	75.75	85.12	61.49
Fire protection	43.31	—	—	70.12	38.81	33.16	27.01	19.40	2.86
Correction	26.44	—	—	39.61	21.49	19.05	27.39	22.74	27.88
Protective inspection and regulation	4.14	—	—	6.57	4.44	2.20	1.54	1.02	9.65
Environment and housing:									
Natural resources	2.76	—	—	5.38	2.11	.83	2.91	.83	.95
Parks and recreation	42.08	—	—	83.79	35.77	15.94	13.10	33.36	5.09
Housing and community development	32.49	—	—	58.51	23.63	22.91	21.30	34.29	.42
Sewerage	42.40	—	—	92.47	32.12	17.94	16.42	15.01	23.22
Solid waste management	54.52	—	—	76.40	51.84	36.06	44.22	47.41	25.55
Governmental administration:									
Financial administration	23.59	—	—	28.35	24.75	13.91	20.36	24.61	31.38
Judicial and legal	29.53	—	—	35.94	30.74	20.04	23.86	27.82	25.13
General public buildings	21.35	—	—	41.30	14.21	11.15	14.54	27.61	34.03
Other government administration	46.01	—	—	46.43	48.15	40.81	38.95	56.29	39.55
Interest on general debt	81.37	—	—	121.80	77.79	68.52	39.28	46.19	112.91
General expenditure, n.e.c.	86.67	—	—	112.56	64.17	81.33	111.32	99.68	278.63
Utility and liquor store expenditure	278.26	—	—	182.10	192.04	428.73	682.34	154.05	89.48
Capital outlay	52.14	—	—	57.73	47.37	60.18	61.41	24.67	18.45
Debt outstanding	2,358.81	—	—	2,639.85	2,195.59	1,413.24	4,191.73	946.96	2,157.55
Long-term	2,348.82	—	—	2,636.69	2,181.64	1,409.50	4,177.64	928.88	2,157.55
Education	504.26	—	—	404.62	564.56	507.60	461.71	585.57	49.72
Utilities	661.05	—	—	467.20	277.52	200.28	3,324.90	150.10	227.10
Cash and security holdings	1,552.94	—	—	1,685.05	1,675.25	1,127.10	1,766.98	673.13	645.67

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
SOUTH DAKOTA									
Amount (thousand dollars)									
Number of areas	66	—	—	—	1	1	3	11	50
Population, 1996	732,405	—	—	—	138,221	87,145	87,322	183,413	236,304
Revenue¹	1,569,601	—	—	—	302,814	198,990	209,189	362,914	495,694
General revenue ¹	1,418,961	—	—	—	276,242	192,777	173,801	315,256	460,885
Intergovernmental revenue	450,835	—	—	—	55,135	67,969	40,852	107,747	179,132
From Federal government	68,904	—	—	—	6,834	19,545	4,702	10,831	26,992
From state government	381,931	—	—	—	48,301	48,424	36,150	96,916	152,140
General revenue from own sources	968,126	—	—	—	221,107	124,808	132,949	207,509	281,753
Taxes	695,113	—	—	—	166,480	91,537	81,062	152,914	203,120
Property	532,956	—	—	—	112,166	65,180	59,358	120,237	176,015
Charges and miscellaneous general revenue	273,013	—	—	—	54,627	33,271	51,887	54,595	78,633
Current charges	187,222	—	—	—	31,664	23,750	41,755	34,701	55,352
Miscellaneous general revenue	85,791	—	—	—	22,963	9,521	10,132	19,894	23,281
Interest earnings	51,539	—	—	—	13,559	7,067	4,776	11,513	14,624
Utility and liquor store revenue	141,866	—	—	—	17,915	6,213	35,388	47,541	34,809
Expenditure¹	1,550,372	—	—	—	286,236	202,556	216,454	365,659	479,467
Direct expenditure by function	1,548,964	—	—	—	286,096	202,551	216,422	365,117	478,778
Direct general expenditure	1,400,187	—	—	—	259,569	193,367	181,454	321,133	444,664
Capital outlay	210,016	—	—	—	39,914	37,827	33,475	55,452	43,348
Construction only	124,064	—	—	—	31,262	32,829	19,883	22,508	17,582
Education services:									
Education	693,632	—	—	—	121,012	86,112	73,406	164,729	248,373
Libraries	11,157	—	—	—	3,365	1,310	1,835	3,018	1,629
Social services and income maintenance:									
Public welfare	14,294	—	—	—	3,171	1,007	3,354	1,297	5,465
Cash assistance and vendor payments	4,187	—	—	—	1,714	—	—	638	1,046
Hospitals	24,151	—	—	—	—	—	12,370	66	11,715
Health	11,331	—	—	—	2,757	1,813	750	1,993	4,018
Transportation:									
Highways	150,518	—	—	—	24,120	9,466	18,066	33,515	65,351
Other transportation	20,424	—	—	—	3,188	8,814	4,122	4,003	297
Public safety:									
Police protection	59,401	—	—	—	13,664	9,940	7,228	14,796	13,773
Fire protection	26,730	—	—	—	9,558	5,604	3,028	4,294	4,246
Correction	17,707	—	—	—	6,661	3,816	1,691	3,268	2,271
Protective inspection and regulation	1,329	—	—	—	163	537	205	325	99
Environment and housing:									
Natural resources	20,978	—	—	—	450	3,671	1,500	3,059	12,298
Parks and recreation	65,022	—	—	—	24,872	14,920	6,874	12,080	6,276
Housing and community development	17,208	—	—	—	4,121	3,305	2,358	2,774	4,650
Sewerage	49,864	—	—	—	7,707	4,904	15,986	12,345	8,922
Solid waste management	29,284	—	—	—	2,499	9,620	5,698	6,401	5,066
Governmental administration:									
Financial administration	38,681	—	—	—	4,760	3,533	4,265	9,955	16,168
Judicial and legal	17,046	—	—	—	4,867	2,312	1,353	3,930	4,584
General public buildings	11,277	—	—	—	1,724	1,629	1,440	3,579	2,905
Other government administration	15,172	—	—	—	3,795	1,686	1,163	4,051	4,477
Interest on general debt	33,168	—	—	—	8,310	5,905	2,905	9,461	6,587
General expenditure, n.e.c.	71,813	—	—	—	8,805	13,463	11,857	22,194	15,494
Utility and liquor store expenditure	142,855	—	—	—	20,651	9,184	34,968	43,938	34,114
Capital outlay	26,927	—	—	—	5,507	4,651	4,888	6,905	4,976
Debt outstanding	834,220	—	—	—	277,830	108,935	58,313	255,279	133,863
Long-term	827,433	—	—	—	277,750	108,935	58,203	251,297	131,248
Education	269,863	—	—	—	104,068	20,054	31,158	77,212	37,371
Utilities	125,289	—	—	—	15,362	8,140	6,764	70,965	24,058
Cash and security holdings	1,065,903	—	—	—	377,094	121,096	97,572	197,191	272,950
Percent distribution									
Number of areas	100.0	—	—	—	1.5	1.5	4.5	16.7	75.8
Population, 1996	100.0	—	—	—	18.9	11.9	11.9	25.0	32.3
Revenue¹	100.0	—	—	—	19.3	12.7	13.3	23.1	31.6
General revenue ¹	100.0	—	—	—	19.5	13.6	12.2	22.2	32.5
Intergovernmental revenue	100.0	—	—	—	12.2	15.1	9.1	23.9	39.7
From Federal government	100.0	—	—	—	9.9	28.4	6.8	15.7	39.2
From state government	100.0	—	—	—	12.6	12.7	9.5	25.4	39.8
General revenue from own sources	100.0	—	—	—	22.8	12.9	13.7	21.4	29.1
Taxes	100.0	—	—	—	24.0	13.2	11.7	22.0	29.2
Property	100.0	—	—	—	21.0	12.2	11.1	22.6	33.0
Charges and miscellaneous general revenue	100.0	—	—	—	20.0	12.2	19.0	20.0	28.8
Current charges	100.0	—	—	—	16.9	12.7	22.3	18.5	29.6
Miscellaneous general revenue	100.0	—	—	—	26.8	11.1	11.8	23.2	27.1
Interest earnings	100.0	—	—	—	26.3	13.7	9.3	22.3	28.4
Utility and liquor store revenue	100.0	—	—	—	12.6	4.4	24.9	33.5	24.5
Expenditure¹	100.0	—	—	—	18.5	13.1	14.0	23.6	30.9
Direct expenditure by function	100.0	—	—	—	18.5	13.1	14.0	23.6	30.9
Direct general expenditure	100.0	—	—	—	18.5	13.8	13.0	22.9	31.8
Capital outlay	100.0	—	—	—	19.0	18.0	15.9	26.4	20.6
Construction only	100.0	—	—	—	25.2	26.5	16.0	18.1	14.2
Education services:									
Education	100.0	—	—	—	17.4	12.4	10.6	23.7	35.8
Libraries	100.0	—	—	—	30.2	11.7	16.4	27.1	14.6
Social services and income maintenance:									
Public welfare	100.0	—	—	—	22.2	7.0	23.5	9.1	38.2
Cash assistance and vendor payments	100.0	—	—	—	40.9	—	18.8	15.2	25.0
Hospitals	100.0	—	—	—	—	—	51.2	.3	48.5
Health	100.0	—	—	—	24.3	16.0	6.6	17.6	35.5

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
SOUTH DAKOTA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	—	16.0	6.3	12.0	22.3	43.4
Other transportation	100.0	—	—	—	15.6	43.2	20.2	19.6	1.5
Public safety:									
Police protection	100.0	—	—	—	23.0	16.7	12.2	24.9	23.2
Fire protection	100.0	—	—	—	35.8	21.0	11.3	16.1	15.9
Correction	100.0	—	—	—	37.6	21.6	9.5	18.5	12.8
Protective inspection and regulation	100.0	—	—	—	12.3	40.4	15.4	24.5	7.4
Environment and housing:									
Natural resources	100.0	—	—	—	2.1	17.5	7.2	14.6	58.6
Parks and recreation	100.0	—	—	—	38.3	22.9	10.6	18.6	9.7
Housing and community development	100.0	—	—	—	23.9	19.2	13.7	16.1	27.0
Sewerage	100.0	—	—	—	15.5	9.8	32.1	24.8	17.9
Solid waste management	100.0	—	—	—	8.5	32.9	19.5	21.9	17.3
Governmental administration:									
Financial administration	100.0	—	—	—	12.3	9.1	11.0	25.7	41.8
Judicial and legal	100.0	—	—	—	28.6	13.6	7.9	23.1	26.9
General public buildings	100.0	—	—	—	15.3	14.4	12.8	31.7	25.8
Other government administration	100.0	—	—	—	25.0	11.1	7.7	26.7	29.5
Interest on general debt	100.0	—	—	—	25.1	17.8	8.8	28.5	19.9
General expenditure, n.e.c.	100.0	—	—	—	12.3	18.7	16.5	30.9	21.6
Utility and liquor store expenditure	100.0	—	—	—	14.5	6.4	24.5	30.8	23.9
Capital outlay	100.0	—	—	—	20.5	17.3	18.2	25.6	18.5
Debt outstanding	100.0	—	—	—	33.3	13.1	7.0	30.6	16.0
Long-term	100.0	—	—	—	33.6	13.2	7.0	30.4	15.9
Education	100.0	—	—	—	38.6	7.4	11.5	28.6	13.8
Utilities	100.0	—	—	—	12.3	6.5	5.4	56.6	19.2
Cash and security holdings	100.0	—	—	—	35.4	11.4	9.2	18.5	25.6
Per capita amounts (dollars)									
Revenue ¹	2,143.08	—	—	—	2,190.80	2,283.44	2,395.60	1,978.67	2,097.70
General revenue ¹	1,937.40	—	—	—	1,998.55	2,212.14	1,990.35	1,718.83	1,950.39
Intergovernmental revenue	615.55	—	—	—	398.89	779.95	467.83	587.46	758.06
From Federal government	94.08	—	—	—	49.44	224.28	53.85	59.05	114.23
From state government	521.48	—	—	—	349.45	555.67	413.99	528.40	643.83
General revenue from own sources	1,321.85	—	—	—	1,599.66	1,432.19	1,522.51	1,131.38	1,192.33
Taxes	949.08	—	—	—	1,204.45	1,050.40	928.31	833.71	859.57
Property	727.68	—	—	—	811.50	747.95	679.76	655.55	744.87
Charges and miscellaneous general revenue	372.76	—	—	—	395.21	381.79	594.20	297.66	332.76
Current charges	255.63	—	—	—	229.08	272.53	478.17	189.20	234.24
Miscellaneous general revenue	117.14	—	—	—	166.13	109.25	116.03	108.47	98.52
Interest earnings	70.37	—	—	—	98.10	81.09	54.69	62.77	61.89
Utility and liquor store revenue	193.70	—	—	—	129.61	71.29	405.26	259.20	147.31
Expenditure ¹	2,116.82	—	—	—	2,070.86	2,324.36	2,478.80	1,993.64	2,029.03
Direct expenditure by function	2,114.90	—	—	—	2,069.84	2,324.30	2,478.44	1,990.68	2,026.11
Direct general expenditure	1,911.77	—	—	—	1,877.93	2,218.91	2,077.99	1,750.87	1,881.75
Capital outlay	286.75	—	—	—	288.77	434.07	383.35	302.33	183.44
Construction only	169.39	—	—	—	226.17	376.72	227.70	122.72	74.40
Education services:									
Education	947.06	—	—	—	875.50	988.15	840.64	898.13	1,051.07
Libraries	15.23	—	—	—	24.35	15.03	21.01	16.45	6.89
Social services and income maintenance:									
Public welfare	19.52	—	—	—	22.94	11.56	38.41	7.07	23.13
Cash assistance and vendor payments	5.72	—	—	—	12.40	—	9.04	3.48	4.43
Hospitals	32.97	—	—	—	—	—	141.66	.36	49.58
Health	15.47	—	—	—	19.95	20.80	8.59	10.87	17.00
Transportation:									
Highways	205.51	—	—	—	174.50	108.62	206.89	182.73	276.55
Other transportation	27.89	—	—	—	23.06	101.14	47.20	21.83	1.26
Public safety:									
Police protection	81.10	—	—	—	98.86	114.06	82.77	80.67	58.29
Fire protection	36.50	—	—	—	69.15	64.31	34.68	23.41	17.97
Correction	24.18	—	—	—	48.19	43.79	19.37	17.82	9.61
Protective inspection and regulation	1.81	—	—	—	1.18	6.16	2.35	1.77	.42
Environment and housing:									
Natural resources	28.64	—	—	—	3.26	42.13	17.18	16.68	52.04
Parks and recreation	88.78	—	—	—	179.94	171.21	78.72	65.86	26.56
Housing and community development	23.50	—	—	—	29.81	37.93	27.00	15.12	19.68
Sewerage	68.08	—	—	—	55.76	56.27	183.07	67.31	37.76
Solid waste management	39.98	—	—	—	18.08	110.39	65.25	34.90	21.44
Governmental administration:									
Financial administration	52.81	—	—	—	34.44	40.54	48.84	54.28	68.42
Judicial and legal	23.27	—	—	—	35.21	26.53	15.49	21.43	19.40
General public buildings	15.40	—	—	—	12.47	18.69	16.49	19.51	12.29
Other government administration	20.72	—	—	—	27.46	19.35	13.32	22.09	18.95
Interest on general debt	45.29	—	—	—	60.12	67.76	33.27	51.58	27.88
General expenditure, n.e.c.	98.05	—	—	—	63.70	154.49	135.78	121.01	65.57
Utility and liquor store expenditure	195.05	—	—	—	149.41	105.39	400.45	239.56	144.36
Capital outlay	36.77	—	—	—	39.84	53.37	55.98	37.65	21.06
Debt outstanding	1,139.01	—	—	—	2,010.04	1,250.04	667.79	1,391.83	566.49
Long-term	1,129.75	—	—	—	2,009.46	1,250.04	666.53	1,370.12	555.42
Education	368.46	—	—	—	752.91	230.12	356.82	420.97	158.15
Utilities	171.07	—	—	—	111.14	93.41	77.46	386.91	101.81
Cash and security holdings	1,455.35	—	—	—	2,728.20	1,389.59	1,117.38	1,075.12	1,155.08

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
TEXAS—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	45.3	5.1	8.1	17.2	6.3	7.1	7.2	3.6
Other transportation	100.0	65.6	11.1	7.7	12.1	1.2	1.1	1.1	.1
Public safety:									
Police protection	100.0	52.3	7.6	8.8	15.9	5.1	4.7	4.1	1.5
Fire protection	100.0	54.6	8.2	9.6	16.5	4.3	3.9	2.2	.7
Correction	100.0	50.7	11.4	6.3	15.9	5.2	5.4	3.8	1.3
Protective inspection and regulation	100.0	59.2	3.9	14.2	13.5	3.9	3.7	1.2	.4
Environment and housing:									
Natural resources	100.0	35.9	4.9	21.3	16.9	5.9	5.4	5.2	4.5
Parks and recreation	100.0	60.0	8.3	8.4	13.7	2.9	2.8	2.6	1.2
Housing and community development	100.0	49.2	6.1	10.9	14.2	5.2	6.7	4.4	3.2
Sewerage	100.0	61.3	5.0	6.8	12.1	7.9	3.1	3.0	.9
Solid waste management	100.0	36.9	6.4	11.6	21.4	6.5	6.5	7.7	3.0
Governmental administration:									
Financial administration	100.0	37.8	7.7	10.6	16.8	6.4	7.7	8.7	4.3
Judicial and legal	100.0	47.2	7.6	8.7	17.1	5.9	5.8	5.2	2.4
General public buildings	100.0	45.2	4.5	11.8	18.4	5.0	6.8	5.7	2.6
Other government administration	100.0	34.5	6.2	11.4	22.0	8.2	7.1	7.5	3.2
Interest on general debt	100.0	55.5	8.8	6.8	18.6	4.9	2.0	2.9	.6
General expenditure, n.e.c.	100.0	41.1	6.4	10.2	22.5	6.2	5.7	5.4	2.6
Utility and liquor store expenditure	100.0	50.7	19.5	6.9	10.2	4.6	3.8	3.3	1.0
Capital outlay	100.0	69.3	12.0	5.2	7.8	1.8	1.2	2.3	.3
Debt outstanding	100.0	54.7	11.5	7.8	15.5	4.7	2.7	2.5	.5
Long-term	100.0	54.4	11.6	7.8	15.7	4.8	2.8	2.5	.5
Education	100.0	44.9	8.7	13.9	19.3	5.8	4.5	2.4	.5
Utilities	100.0	47.1	25.3	7.0	9.5	3.6	4.7	2.1	.5
Cash and security holdings	100.0	53.5	10.2	6.7	17.5	4.3	2.8	3.8	1.2
Per capita amounts (dollars)									
Revenue ¹	2,798.71	3,076.06	3,537.88	2,436.18	2,595.65	2,197.06	2,251.34	2,646.85	3,171.00
General revenue ¹	2,435.55	2,650.68	2,450.97	2,220.84	2,392.16	1,975.63	2,078.54	2,335.05	2,998.61
Intergovernmental revenue	759.06	674.91	773.11	868.87	812.73	751.89	864.60	780.48	885.78
From Federal government	81.55	88.62	93.91	54.79	104.67	70.41	50.36	63.46	64.17
From state government	677.50	586.29	679.21	814.08	708.07	681.48	814.25	717.02	821.62
General revenue from own sources	1,676.49	1,975.77	1,677.86	1,351.97	1,579.43	1,223.74	1,213.94	1,554.57	2,112.83
Taxes	1,073.65	1,284.64	1,091.80	914.60	990.23	709.02	731.59	948.07	1,415.52
Property	854.70	991.62	835.97	757.01	794.99	573.52	603.02	829.91	1,287.88
Charges and miscellaneous general revenue	602.84	691.13	586.06	437.37	589.20	514.72	482.34	606.50	697.31
Current charges	403.85	460.60	383.80	291.39	368.94	343.76	360.36	443.66	521.10
Miscellaneous general revenue	198.99	230.54	202.26	145.97	220.26	170.96	121.99	162.84	176.20
Interest earnings	139.90	173.77	159.24	86.41	163.12	94.78	56.30	104.06	91.61
Utility and liquor store revenue	303.54	313.65	921.47	214.77	190.79	219.81	171.52	311.25	172.39
Expenditure ¹	2,741.90	3,044.28	3,323.30	2,374.43	2,589.00	2,137.62	2,242.23	2,469.36	2,990.20
Direct expenditure by function	2,723.70	3,024.93	3,314.18	2,374.04	2,583.57	2,133.16	2,219.15	2,421.45	2,825.02
Direct general expenditure	2,358.45	2,557.52	2,316.49	2,161.70	2,371.37	1,929.40	2,044.03	2,242.00	2,661.77
Capital outlay	314.51	360.47	274.80	329.26	293.02	265.16	256.94	244.97	260.23
Construction only	227.82	267.00	208.62	239.31	209.66	188.84	181.10	155.61	156.39
Education services:									
Education	1,215.20	1,137.22	1,158.48	1,354.98	1,262.22	1,122.30	1,289.53	1,322.07	1,524.07
Libraries	12.82	17.20	15.56	10.03	11.06	6.14	8.77	6.51	6.90
Social services and income maintenance:									
Public welfare	11.80	11.64	23.23	10.31	10.66	5.70	9.76	7.35	35.68
Cash assistance and vendor payments	3.49	1.00	7.34	7.38	5.78	2.55	4.53	2.53	1.41
Hospitals	164.75	208.78	74.53	53.26	130.54	135.27	153.67	266.91	336.78
Health	57.98	59.85	118.97	36.17	83.65	38.15	30.63	17.54	14.47
Transportation:									
Highways	87.76	98.12	63.12	63.02	87.58	70.96	83.88	100.49	141.84
Other transportation	31.34	50.75	48.71	21.35	21.91	4.80	4.63	5.38	1.81
Public safety:									
Police protection	129.31	166.90	137.92	100.58	119.41	84.50	80.79	83.92	87.71
Fire protection	56.39	76.02	64.40	47.95	53.85	30.86	29.51	19.93	18.44
Correction	49.63	62.07	79.16	27.83	45.66	32.85	36.10	29.65	30.03
Protective inspection and regulation	4.61	6.74	2.50	5.84	3.61	2.30	2.31	.85	.79
Environment and housing:									
Natural resources	12.45	11.02	8.44	23.52	12.20	9.37	9.03	10.40	25.44
Parks and recreation	44.85	66.46	52.10	33.63	35.65	16.78	16.64	18.73	23.40
Housing and community development	41.32	50.20	35.43	40.02	33.92	27.56	36.83	29.14	60.47
Sewerage	78.03	118.02	54.58	46.87	54.47	78.62	32.24	36.96	32.60
Solid waste management	30.41	27.73	27.22	31.24	37.66	25.21	26.44	37.24	41.56
Governmental administration:									
Financial administration	35.00	32.68	37.43	33.08	34.13	28.64	36.10	48.21	67.66
Judicial and legal	38.87	45.30	41.13	30.11	38.52	29.48	30.19	32.09	42.96
General public buildings	16.73	18.66	10.49	17.54	17.86	10.56	15.18	15.28	19.81
Other government administration	24.26	20.65	21.01	24.46	30.88	25.25	22.97	29.02	35.68
Interest on general debt	150.74	206.32	184.72	91.62	162.45	93.38	40.20	69.39	39.54
General expenditure, n.e.c.	64.20	65.19	57.35	58.29	83.49	50.72	48.63	54.94	74.13
Utility and liquor store expenditure	345.98	433.04	941.42	212.20	205.34	202.96	174.42	179.31	163.25
Capital outlay	77.90	133.26	130.60	35.78	35.37	18.02	12.81	28.81	10.93
Debt outstanding	3,444.47	4,647.72	5,540.14	2,385.06	3,100.90	2,084.34	1,266.45	1,365.64	771.01
Long-term	3,414.00	4,583.98	5,540.14	2,362.76	3,097.59	2,078.94	1,259.08	1,358.26	765.26
Education	686.79	761.52	836.11	847.34	765.99	504.34	416.48	263.71	158.58
Utilities	855.08	994.76	3,026.33	533.76	471.77	396.81	535.11	290.58	208.98
Cash and security holdings	2,594.90	3,428.86	3,702.22	1,533.96	2,624.48	1,411.78	976.23	1,587.94	1,421.67

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
UTAH—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	39.1	9.7	12.4	5.9	6.5	21.2	5.2
Other transportation	100.0	—	91.0	.4	.6	.9	4.0	2.6	.5
Public safety:									
Police protection	100.0	—	49.0	12.0	17.0	5.1	4.2	9.8	2.8
Fire protection	100.0	—	58.0	10.5	16.8	4.5	2.5	5.7	2.0
Correction	100.0	—	40.6	20.9	11.2	4.1	7.8	13.6	1.8
Protective inspection and regulation	100.0	—	—	78.9	—	21.1	—	—	—
Environment and housing:									
Natural resources	100.0	—	49.1	2.8	24.3	3.3	5.0	12.6	3.0
Parks and recreation	100.0	—	51.6	6.0	20.3	8.1	5.1	6.7	2.2
Housing and community development	100.0	—	48.8	24.3	13.8	1.5	1.7	7.3	2.6
Sewerage	100.0	—	40.2	17.8	19.6	6.8	3.0	10.4	2.1
Solid waste management	100.0	—	28.3	17.1	34.0	11.2	3.1	4.4	1.9
Governmental administration:									
Financial administration	100.0	—	35.9	18.9	13.5	5.7	5.2	15.7	5.0
Judicial and legal	100.0	—	59.3	3.4	9.7	5.2	4.2	13.6	4.6
General public buildings	100.0	—	41.8	6.0	25.0	3.8	4.7	16.3	2.3
Other government administration	100.0	—	37.8	14.0	16.3	7.5	4.7	16.2	3.5
Interest on general debt	100.0	—	31.0	14.5	14.0	5.6	5.7	26.3	2.8
General expenditure, n.e.c.	100.0	—	37.9	13.8	9.3	7.9	10.5	16.9	3.6
Utility and liquor store expenditure	100.0	—	68.4	16.3	4.5	5.6	1.3	3.1	.9
Capital outlay	100.0	—	36.5	41.4	8.0	7.6	1.7	4.3	.5
Debt outstanding	100.0	—	69.2	9.2	5.4	3.3	2.3	9.2	1.4
Long-term	100.0	—	69.3	9.2	5.3	3.3	2.3	9.2	1.3
Education	100.0	—	14.6	25.3	19.8	12.6	8.4	13.8	5.4
Utilities	100.0	—	89.9	6.2	.4	1.5	.3	1.5	.3
Cash and security holdings	100.0	—	51.7	10.8	9.0	3.8	3.8	18.4	2.5
Per capita amounts (dollars)									
Revenue ¹	2,840.53	—	3,324.22	2,219.04	2,133.86	2,327.76	2,750.92	3,603.43	3,657.64
General revenue ¹	2,276.51	—	2,301.24	1,926.57	2,002.28	1,888.58	2,553.15	3,382.37	3,382.47
Intergovernmental revenue	953.01	—	854.76	954.43	941.52	828.87	1,083.08	1,309.00	1,714.64
From Federal government	120.85	—	142.97	174.38	44.51	30.61	122.31	153.89	186.93
From state government	832.16	—	711.80	780.05	897.01	798.26	960.77	1,155.11	1,527.71
General revenue from own sources	1,323.50	—	1,446.47	972.14	1,060.76	1,059.71	1,470.08	2,073.37	1,667.84
Taxes	766.01	—	869.13	581.05	621.68	584.34	716.98	1,110.83	893.95
Property	548.82	—	596.45	415.38	451.83	402.57	550.74	906.60	639.95
Charges and miscellaneous general revenue	557.49	—	577.34	391.09	439.07	475.37	753.10	962.53	773.88
Current charges	318.73	—	339.54	212.23	283.84	304.28	431.59	425.41	412.61
Miscellaneous general revenue	238.76	—	237.80	178.86	155.24	171.09	321.51	537.13	361.28
Interest earnings	127.69	—	145.98	86.45	63.46	71.23	98.41	339.27	112.11
Utility and liquor store revenue	564.02	—	1,022.99	292.47	131.58	439.18	197.76	221.06	275.17
Expenditure ¹	2,828.87	—	3,223.39	2,493.82	2,102.66	2,299.49	2,648.32	3,642.54	3,475.73
Direct expenditure by function	2,825.19	—	3,217.11	2,493.66	2,102.66	2,298.28	2,631.59	3,640.80	3,474.75
Direct general expenditure	2,192.44	—	2,171.25	1,846.43	1,956.96	1,849.70	2,465.38	3,408.30	3,216.88
Capital outlay	409.60	—	409.01	353.42	335.48	339.58	457.40	686.81	580.43
Construction only	282.16	—	311.14	249.19	235.01	163.45	261.78	422.81	327.52
Education services:									
Education	1,062.33	—	948.28	1,010.98	1,076.57	1,020.74	1,189.01	1,520.89	1,594.50
Libraries	21.75	—	28.92	17.70	14.20	21.64	9.57	20.54	14.70
Social services and income maintenance:									
Public welfare	9.35	—	—	2.52	36.24	.18	3.86	17.93	8.29
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	19.15	—	—	—	—	—	104.25	127.22	163.34
Health	65.98	—	98.13	29.51	33.91	32.20	22.31	118.06	26.84
Transportation:									
Highways	107.36	—	101.52	64.86	68.14	80.59	145.89	272.25	261.36
Other transportation	47.80	—	105.11	1.06	1.37	5.55	40.41	15.02	11.56
Public safety:									
Police protection	123.86	—	146.68	92.88	107.86	81.17	109.89	145.17	163.74
Fire protection	48.15	—	67.47	31.67	41.55	27.54	25.29	32.75	44.48
Correction	34.08	—	33.45	44.54	19.64	17.80	55.29	55.57	28.04
Protective inspection and regulation .....	.29	—	—	1.42	—	.78	—	—	—
Environment and housing:									
Natural resources	10.70	—	12.69	1.84	13.33	4.44	11.21	16.16	15.00
Parks and recreation	112.47	—	140.30	41.93	117.10	115.87	120.53	90.50	114.61
Housing and community development	44.91	—	52.94	68.19	31.82	8.83	16.31	39.00	54.23
Sewerage	76.09	—	73.96	84.86	76.36	65.77	48.49	94.73	75.71
Solid waste management	43.02	—	29.44	46.10	74.95	61.51	27.70	22.68	37.45
Governmental administration:									
Financial administration	45.13	—	39.19	53.28	31.32	32.78	49.12	84.86	105.77
Judicial and legal	26.22	—	37.57	5.66	13.05	17.34	22.91	42.71	55.58
General public buildings	22.71	—	22.96	8.54	29.06	11.13	22.42	44.31	24.26
Other government administration	51.87	—	47.33	45.41	43.36	49.86	51.02	100.29	85.11
Interest on general debt	93.12	—	69.73	84.33	66.97	66.82	111.98	293.03	121.56
General expenditure, n.e.c.	126.11	—	115.60	109.18	60.16	127.16	277.93	254.63	210.77
Utility and liquor store expenditure	632.75	—	1,045.85	647.23	145.70	448.57	166.21	232.50	257.88
Capital outlay	113.32	—	99.88	293.69	46.59	109.92	40.90	57.85	25.56
Debt outstanding	4,768.72	—	7,972.59	2,748.44	1,313.07	2,026.53	2,334.53	5,248.18	3,006.24
Long-term	4,757.14	—	7,963.73	2,746.89	1,304.41	2,010.90	2,311.34	5,226.75	2,920.37
Education	502.19	—	177.39	796.12	510.17	808.86	884.74	828.30	1,257.04
Utilities	3,072.02	—	6,671.46	1,195.62	58.50	603.64	162.80	545.70	374.81
Cash and security holdings	2,262.56	—	2,826.07	1,523.80	1,048.13	1,086.71	1,819.80	4,983.52	2,602.74

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
VERMONT									
Amount (thousand dollars)									
Number of areas	14	—	—	—	1	3	7	1	2
Population, 1996	588,654	—	—	—	141,115	174,384	239,303	21,373	12,479
Revenue¹	1,295,106	—	—	—	353,208	361,378	505,679	51,507	23,334
General revenue ¹	1,157,902	—	—	—	276,982	345,012	471,312	42,281	22,315
Intergovernmental revenue	298,166	—	—	—	45,711	91,196	144,694	10,512	6,053
From Federal government	18,385	—	—	—	8,279	4,647	4,956	202	301
From state government	279,781	—	—	—	37,432	86,549	139,738	10,310	5,752
General revenue from own sources	859,736	—	—	—	231,271	253,816	326,618	31,769	16,262
Taxes	720,738	—	—	—	177,932	214,237	286,351	27,544	14,674
Property	711,883	—	—	—	173,098	212,666	284,229	27,415	14,475
Charges and miscellaneous general revenue	138,998	—	—	—	53,339	39,579	40,267	4,225	1,588
Current charges	91,518	—	—	—	38,472	26,916	22,842	2,802	486
Miscellaneous general revenue	47,480	—	—	—	14,867	12,663	17,425	1,423	1,102
Interest earnings	19,601	—	—	—	6,687	4,888	7,092	591	343
Utility and liquor store revenue	127,876	—	—	—	66,962	16,302	34,367	9,226	1,019
Expenditure¹	1,249,718	—	—	—	351,240	362,779	464,358	51,801	19,540
Direct expenditure by function	1,248,354	—	—	—	351,060	362,557	463,754	51,712	19,271
Direct general expenditure	1,111,958	—	—	—	276,790	342,982	432,378	43,217	16,591
Capital outlay	126,737	—	—	—	38,433	38,097	43,179	6,223	805
Construction only	90,535	—	—	—	25,639	28,593	31,672	4,188	443
Education services:									
Education	727,998	—	—	—	164,520	227,612	295,958	28,436	11,472
Libraries	6,912	—	—	—	2,266	1,995	2,397	175	79
Social services and income maintenance:									
Public welfare	555	—	—	—	21	299	233	—	2
Cash assistance and vendor payments	5	—	—	—	—	—	5	—	—
Hospitals	35	—	—	—	—	—	17	—	18
Health	3,335	—	—	—	455	1,217	1,409	231	23
Transportation:									
Highways	100,195	—	—	—	13,940	31,479	47,657	5,101	2,018
Other transportation	5,587	—	—	—	4,800	563	224	—	—
Public safety:									
Police protection	35,513	—	—	—	14,177	10,162	9,690	1,405	79
Fire protection	26,860	—	—	—	6,386	8,747	10,508	958	261
Correction	124	—	—	—	—	21	103	—	—
Protective inspection and regulation	332	—	—	—	278	54	—	—	—
Environment and housing:									
Natural resources	312	—	—	—	—	120	122	58	12
Parks and recreation	12,928	—	—	—	5,417	3,320	3,797	345	49
Housing and community development	23,442	—	—	—	12,171	6,636	4,485	150	—
Sewerage	31,825	—	—	—	9,470	10,731	10,122	1,205	297
Solid waste management	23,489	—	—	—	8,440	7,002	6,960	759	328
Governmental administration:									
Financial administration	32,478	—	—	—	5,411	10,393	13,991	1,695	988
Judicial and legal	2,098	—	—	—	881	641	449	106	21
General public buildings	2,709	—	—	—	928	865	894	—	22
Other government administration	9,039	—	—	—	4,243	2,355	2,384	—	57
Interest on general debt	22,055	—	—	—	9,906	4,892	5,917	1,161	179
General expenditure, n.e.c.	44,137	—	—	—	13,080	13,878	15,061	1,432	686
Utility and liquor store expenditure	133,984	—	—	—	71,907	19,526	31,376	8,495	2,680
Capital outlay	10,019	—	—	—	3,708	1,095	3,801	419	996
Debt outstanding	620,605	—	—	—	295,857	134,787	162,804	19,612	7,545
Long-term	607,115	—	—	—	291,212	130,865	158,098	19,420	7,520
Education	167,252	—	—	—	40,804	50,331	64,494	8,909	2,714
Utilities	226,910	—	—	—	144,171	23,055	53,534	1,885	4,265
Cash and security holdings	317,215	—	—	—	153,601	77,523	73,994	6,967	5,130
Percent distribution									
Number of areas	100.0	—	—	—	7.1	21.4	50.0	7.1	14.3
Population, 1996	100.0	—	—	—	24.0	29.6	40.7	3.6	2.1
Revenue¹	100.0	—	—	—	27.3	27.9	39.0	4.0	1.8
General revenue ¹	100.0	—	—	—	23.9	29.8	40.7	3.7	1.9
Intergovernmental revenue	100.0	—	—	—	15.3	30.6	48.5	3.5	2.0
From Federal government	100.0	—	—	—	45.0	25.3	27.0	1.1	1.6
From state government	100.0	—	—	—	13.4	30.9	49.9	3.7	2.1
General revenue from own sources	100.0	—	—	—	26.9	29.5	38.0	3.7	1.9
Taxes	100.0	—	—	—	24.7	29.7	39.7	3.8	2.0
Property	100.0	—	—	—	24.3	29.9	39.9	3.9	2.0
Charges and miscellaneous general revenue	100.0	—	—	—	38.4	28.5	29.0	3.0	1.1
Current charges	100.0	—	—	—	42.0	29.4	25.0	3.1	.5
Miscellaneous general revenue	100.0	—	—	—	31.3	26.7	36.7	3.0	2.3
Interest earnings	100.0	—	—	—	34.1	24.9	36.2	3.0	1.7
Utility and liquor store revenue	100.0	—	—	—	52.4	12.7	26.9	7.2	.8
Expenditure¹	100.0	—	—	—	28.1	29.0	37.2	4.1	1.6
Direct expenditure by function	100.0	—	—	—	28.1	29.0	37.1	4.1	1.5
Direct general expenditure	100.0	—	—	—	24.9	30.8	38.9	3.9	1.5
Capital outlay	100.0	—	—	—	30.3	30.1	34.1	4.9	.6
Construction only	100.0	—	—	—	28.3	31.6	35.0	4.6	.5
Education services:									
Education	100.0	—	—	—	22.6	31.3	40.7	3.9	1.6
Libraries	100.0	—	—	—	32.8	28.9	34.7	2.5	1.1
Social services and income maintenance:									
Public welfare	100.0	—	—	—	3.8	53.9	42.0	—	.4
Cash assistance and vendor payments	100.0	—	—	—	—	—	100.0	—	—
Hospitals	100.0	—	—	—	—	—	48.6	—	51.4
Health	100.0	—	—	—	13.6	36.5	42.2	6.9	.7

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
VERMONT—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	—	13.9	31.4	47.6	5.1	2.0
Other transportation	100.0	—	—	—	85.9	10.1	4.0	—	—
Public safety:									
Police protection	100.0	—	—	—	39.9	28.6	27.3	4.0	2.0
Fire protection	100.0	—	—	—	23.8	32.6	39.1	3.6	1.2
Correction	100.0	—	—	—	—	16.9	83.1	—	—
Protective inspection and regulation	100.0	—	—	—	83.7	16.3	—	—	—
Environment and housing:									
Natural resources	100.0	—	—	—	—	38.5	39.1	18.6	3.8
Parks and recreation	100.0	—	—	—	41.9	25.7	29.4	2.7	.4
Housing and community development	100.0	—	—	—	51.9	28.3	19.1	.6	—
Sewerage	100.0	—	—	—	29.8	33.7	31.8	3.8	.9
Solid waste management	100.0	—	—	—	35.9	29.8	29.6	3.2	1.4
Governmental administration:									
Financial administration	100.0	—	—	—	16.7	32.0	43.1	5.2	3.0
Judicial and legal	100.0	—	—	—	42.0	30.6	21.4	5.1	1.0
General public buildings	100.0	—	—	—	34.3	31.9	33.0	—	.8
Other government administration	100.0	—	—	—	46.9	26.1	26.4	—	.6
Interest on general debt	100.0	—	—	—	44.9	22.2	26.8	5.3	.8
General expenditure, n.e.c.	100.0	—	—	—	29.6	31.4	34.1	3.2	1.6
Utility and liquor store expenditure	100.0	—	—	—	53.7	14.6	23.4	6.3	2.0
Capital outlay	100.0	—	—	—	37.0	10.9	37.9	4.2	9.9
Debt outstanding	100.0	—	—	—	47.7	21.7	26.2	3.2	1.2
Long-term	100.0	—	—	—	48.0	21.6	26.0	3.2	1.2
Education	100.0	—	—	—	24.4	30.1	38.6	5.3	1.6
Utilities	100.0	—	—	—	63.5	10.2	23.6	.8	1.9
Cash and security holdings	100.0	—	—	—	48.4	24.4	23.3	2.2	1.6
Per capita amounts (dollars)									
Revenue ¹	2,200.11	—	—	—	2,502.98	2,072.31	2,113.13	2,409.91	1,869.86
General revenue ¹	1,967.03	—	—	—	1,962.81	1,978.46	1,969.52	1,978.24	1,788.20
Intergovernmental revenue	506.52	—	—	—	323.93	522.96	604.65	491.84	485.05
From Federal government	31.23	—	—	—	58.67	26.65	20.71	9.45	24.12
From state government	475.29	—	—	—	265.26	496.31	583.94	482.38	460.93
General revenue from own sources	1,460.51	—	—	—	1,638.88	1,455.50	1,364.87	1,486.41	1,303.15
Taxes	1,224.38	—	—	—	1,260.90	1,228.54	1,196.60	1,288.73	1,175.90
Property	1,209.34	—	—	—	1,226.64	1,219.53	1,187.74	1,282.69	1,159.95
Charges and miscellaneous general revenue	236.13	—	—	—	377.98	226.96	168.27	197.68	127.25
Current charges	155.47	—	—	—	272.63	154.35	95.45	131.10	38.95
Miscellaneous general revenue	80.66	—	—	—	105.35	72.62	72.82	66.58	88.31
Interest earnings	33.30	—	—	—	47.39	28.03	29.64	27.65	27.49
Utility and liquor store revenue	217.23	—	—	—	474.52	93.48	143.61	431.67	81.66
Expenditure ¹	2,123.01	—	—	—	2,489.03	2,080.35	1,940.46	2,423.67	1,565.83
Direct expenditure by function	2,120.69	—	—	—	2,487.76	2,079.07	1,937.94	2,419.50	1,544.27
Direct general expenditure	1,888.98	—	—	—	1,961.45	1,966.82	1,806.82	2,022.04	1,329.51
Capital outlay	215.30	—	—	—	272.35	218.47	180.44	291.16	64.51
Construction only	153.80	—	—	—	181.69	163.97	132.35	195.95	35.50
Education services:									
Education	1,236.72	—	—	—	1,165.86	1,305.23	1,236.75	1,330.46	919.30
Libraries	11.74	—	—	—	16.06	11.44	10.02	8.19	6.33
Social services and income maintenance:									
Public welfare .....	.94	—	—	—	.15	1.71	.97	—	.16
Cash assistance and vendor payments .....	.01	—	—	—	—	—	.02	—	—
Hospitals .....	.06	—	—	—	—	—	.07	—	1.44
Health	5.67	—	—	—	3.22	6.98	5.89	10.81	1.84
Transportation:									
Highways	170.21	—	—	—	98.78	180.52	199.15	238.67	161.71
Other transportation	9.49	—	—	—	34.01	3.23	.94	—	—
Public safety:									
Police protection	60.33	—	—	—	100.46	58.27	40.49	65.74	6.33
Fire protection	45.63	—	—	—	45.25	50.16	43.91	44.82	20.92
Correction .....	.21	—	—	—	—	.12	.43	—	—
Protective inspection and regulation .....	.56	—	—	—	1.97	.31	—	—	—
Environment and housing:									
Natural resources .....	.53	—	—	—	—	.69	.51	2.71	.96
Parks and recreation	21.96	—	—	—	38.39	19.04	15.87	16.14	3.93
Housing and community development	39.82	—	—	—	86.25	38.05	18.74	7.02	—
Sewerage	54.06	—	—	—	67.11	61.54	42.30	56.38	23.80
Solid waste management	39.90	—	—	—	59.81	40.15	29.08	35.51	26.28
Governmental administration:									
Financial administration	55.17	—	—	—	38.34	59.60	58.47	79.31	79.17
Judicial and legal	3.56	—	—	—	6.24	3.68	1.88	4.96	1.68
General public buildings	4.60	—	—	—	6.58	4.96	3.74	—	1.76
Other government administration	15.36	—	—	—	30.07	13.50	9.96	—	4.57
Interest on general debt	37.47	—	—	—	70.20	28.05	24.73	54.32	14.34
General expenditure, n.e.c.	74.98	—	—	—	92.69	79.58	62.94	67.00	54.97
Utility and liquor store expenditure	227.61	—	—	—	509.56	111.97	131.11	397.46	214.76
Capital outlay	17.02	—	—	—	26.28	6.28	15.88	19.60	79.81
Debt outstanding	1,054.28	—	—	—	2,096.57	772.93	680.33	917.61	604.62
Long-term	1,031.36	—	—	—	2,063.65	750.44	660.66	908.62	602.61
Education	284.13	—	—	—	289.15	288.62	269.51	416.83	217.49
Utilities	385.47	—	—	—	1,021.66	132.21	223.71	88.20	341.77
Cash and security holdings	538.88	—	—	—	1,088.48	444.55	309.21	325.97	411.09

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
VIRGINIA—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	7.6	4.0	43.2	7.9	8.2	26.8	2.2
Other transportation	100.0	—	.0	.1	94.0	3.7	1.0	.9	.2
Public safety:									
Police protection	100.0	—	14.7	5.6	43.0	12.9	10.4	10.6	2.7
Fire protection	100.0	—	15.4	5.2	49.9	13.5	6.8	7.8	1.4
Correction	100.0	—	9.0	4.6	56.6	11.7	8.2	8.9	1.0
Protective inspection and regulation	100.0	—	9.1	5.6	51.0	15.3	7.7	9.2	2.3
Environment and housing:									
Natural resources	100.0	—	29.8	—	36.3	10.1	8.5	10.9	4.5
Parks and recreation	100.0	—	19.1	6.7	49.0	10.4	6.1	7.2	1.5
Housing and community development	100.0	—	11.2	.8	69.5	8.8	4.8	3.5	1.4
Sewerage	100.0	—	15.8	16.9	37.6	10.9	7.2	8.8	2.8
Solid waste management	100.0	—	21.6	4.4	33.9	12.9	11.9	12.5	2.8
Governmental administration:									
Financial administration	100.0	—	8.5	5.2	42.1	14.9	12.9	13.1	3.3
Judicial and legal	100.0	—	10.0	3.1	42.6	16.8	13.1	12.0	2.4
General public buildings	100.0	—	10.9	8.6	36.0	18.2	8.2	16.3	1.7
Other government administration	100.0	—	8.4	2.3	45.6	18.9	10.8	11.3	2.7
Interest on general debt	100.0	—	16.9	6.2	47.0	12.5	6.4	9.8	1.2
General expenditure, n.e.c.	100.0	—	28.6	10.6	24.5	13.9	10.4	10.6	1.5
Utility and liquor store expenditure	100.0	—	9.8	8.7	45.0	11.2	13.1	9.2	3.0
Capital outlay	100.0	—	12.6	20.0	52.6	5.5	6.4	1.6	1.3
Debt outstanding	100.0	—	14.7	5.9	48.7	14.3	7.0	8.1	1.3
Long-term	100.0	—	15.0	5.9	48.8	13.8	7.1	8.1	1.3
Education	100.0	—	17.1	7.2	31.7	21.2	11.5	8.9	2.6
Utilities	100.0	—	16.2	4.1	51.7	11.3	10.4	4.7	1.6
Cash and security holdings	100.0	—	28.9	3.9	43.0	11.9	4.8	6.5	1.0
Per capita amounts (dollars)									
Revenue ¹	2,587.14	—	3,159.74	2,307.29	3,221.42	2,041.71	1,940.32	2,056.59	2,196.00
General revenue ¹	2,309.31	—	2,629.97	2,213.91	2,868.83	1,859.94	1,761.63	1,896.28	1,933.91
Intergovernmental revenue	788.38	—	471.72	736.32	954.30	745.47	770.05	809.09	768.34
From Federal government	71.89	—	71.52	27.24	124.91	42.54	31.55	45.43	68.54
From state government	716.49	—	400.20	709.08	829.38	702.94	738.50	763.66	699.80
General revenue from own sources	1,520.94	—	2,158.26	1,477.59	1,914.53	1,114.46	991.58	1,087.19	1,165.58
Taxes	1,078.67	—	1,703.77	1,017.15	1,245.22	855.70	695.14	790.10	920.90
Property	783.09	—	1,346.84	693.09	880.62	633.85	478.78	552.64	660.73
Charges and miscellaneous general revenue	442.26	—	454.49	460.43	669.31	258.77	296.44	297.09	244.68
Current charges	301.81	—	339.76	354.86	457.15	152.22	220.05	174.87	116.13
Miscellaneous general revenue	140.45	—	114.73	105.57	212.16	106.54	76.39	122.22	128.55
Interest earnings	86.76	—	94.55	81.50	114.69	71.87	46.04	81.69	55.58
Utility and liquor store revenue	158.60	—	101.45	93.38	201.61	128.31	173.84	146.34	262.08
Expenditure ¹	2,641.59	—	3,039.92	2,373.91	3,402.97	2,053.39	1,911.67	2,149.02	2,083.35
Direct expenditure by function	2,638.45	—	3,022.64	2,373.91	3,401.00	2,053.38	1,911.15	2,148.49	2,082.30
Direct general expenditure	2,404.94	—	2,741.38	2,109.95	3,080.86	1,919.88	1,726.29	2,006.61	1,859.72
Capital outlay	376.95	—	250.55	353.19	576.23	311.10	188.61	347.57	204.60
Construction only	290.42	—	211.82	296.55	466.54	200.02	116.99	266.59	145.81
Education services:									
Education	1,082.78	—	1,286.00	984.20	1,142.13	1,071.24	903.08	1,007.12	952.35
Libraries	22.58	—	21.05	20.14	27.10	16.43	20.18	23.98	27.95
Social services and income maintenance:									
Public welfare	110.46	—	160.43	40.99	144.46	79.84	86.16	81.24	81.60
Cash assistance and vendor payments	19.80	—	13.16	10.50	34.23	11.56	15.43	12.65	11.53
Hospitals	31.54	—	—	—	62.00	.38	79.49	.15	.03
Health	56.47	—	126.16	50.83	82.85	21.91	14.55	21.06	15.45
Transportation:									
Highways	79.98	—	44.72	49.95	105.83	35.74	46.37	166.21	68.87
Other transportation	101.62	—	.02	1.87	292.38	21.42	7.46	6.74	9.01
Public safety:									
Police protection	122.90	—	134.02	107.46	161.91	89.15	91.07	100.58	126.82
Fire protection	67.83	—	77.19	54.26	103.63	51.53	32.60	41.20	37.21
Correction	49.38	—	32.74	35.27	85.54	32.48	28.81	34.09	19.42
Protective inspection and regulation	12.20	—	8.18	10.55	19.04	10.48	6.64	8.67	10.56
Environment and housing:									
Natural resources	4.51	—	9.94	—	5.01	2.56	2.71	3.79	7.81
Parks and recreation	56.76	—	80.18	58.83	85.09	33.11	24.65	31.74	33.36
Housing and community development	67.79	—	56.00	8.23	144.24	33.68	23.34	18.15	36.28
Sewerage	85.31	—	99.97	223.95	98.08	52.28	43.56	57.85	92.70
Solid waste management	67.75	—	108.01	46.44	70.23	49.37	57.31	65.82	71.76
Governmental administration:									
Financial administration	46.14	—	28.93	37.14	59.49	38.72	42.44	46.70	58.00
Judicial and legal	29.75	—	22.01	14.09	38.83	28.11	27.65	27.67	27.83
General public buildings	36.89	—	29.87	49.46	40.65	37.73	21.53	46.60	24.21
Other government administration	35.93	—	22.26	12.95	50.16	38.18	27.67	31.34	37.24
Interest on general debt	123.47	—	154.44	118.21	177.69	87.05	55.77	93.63	57.75
General expenditure, n.e.c.	112.90	—	239.25	185.15	84.51	88.47	83.26	92.29	63.52
Utility and liquor store expenditure	195.59	—	141.46	263.96	269.63	123.19	182.16	139.58	222.57
Capital outlay	49.62	—	46.07	154.27	79.88	15.32	22.46	6.32	24.66
Debt outstanding	2,624.62	—	2,861.09	2,383.73	3,908.93	2,111.34	1,304.68	1,653.16	1,331.57
Long-term	2,585.15	—	2,860.53	2,383.73	3,864.55	2,009.05	1,299.30	1,624.17	1,246.58
Education	518.50	—	655.34	575.84	502.39	617.37	424.80	355.59	508.24
Utilities	332.87	—	398.51	213.95	526.79	211.83	245.38	120.51	204.76
Cash and security holdings	2,451.70	—	5,235.57	1,480.46	3,229.88	1,642.48	836.12	1,226.19	969.11

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
WEST VIRGINIA									
Amount (thousand dollars)									
Number of areas	55	—	—	—	1	8	20	17	9
Population, 1996	1,825,754	—	—	—	204,968	602,577	691,774	255,981	70,454
Revenue¹	3,525,381	—	—	—	429,462	1,293,510	1,210,414	452,234	139,761
General revenue ¹	3,379,779	—	—	—	421,667	1,236,296	1,158,856	425,691	137,269
Intergovernmental revenue	1,554,373	—	—	—	148,806	488,047	603,830	244,617	69,073
From Federal government	112,585	—	—	—	27,761	44,560	31,745	6,278	2,241
From state government	1,441,788	—	—	—	121,045	443,487	572,085	238,339	66,832
General revenue from own sources	1,825,406	—	—	—	272,861	748,249	555,026	181,074	68,196
Taxes	925,931	—	—	—	169,296	325,972	317,642	81,559	31,462
Property	764,113	—	—	—	123,343	258,760	277,666	74,826	29,518
Charges and miscellaneous general revenue	899,475	—	—	—	103,565	422,277	237,384	99,515	36,734
Current charges	581,606	—	—	—	61,860	311,981	123,448	68,065	16,252
Miscellaneous general revenue	317,869	—	—	—	41,705	110,296	113,936	31,450	20,482
Interest earnings	238,944	—	—	—	34,191	85,629	81,462	20,443	17,219
Utility and liquor store revenue	127,157	—	—	—	5,764	45,021	47,497	26,383	2,492
Expenditure¹	3,455,439	—	—	—	413,622	1,269,799	1,176,876	453,190	141,952
Direct expenditure by function	3,451,611	—	—	—	413,621	1,266,989	1,176,459	453,131	141,411
Direct general expenditure	3,270,541	—	—	—	398,690	1,196,398	1,115,454	422,462	137,537
Capital outlay	262,555	—	—	—	27,304	100,044	83,037	38,733	13,437
Construction only	127,935	—	—	—	12,011	57,515	30,790	21,249	6,370
Education services:									
Education	1,917,890	—	—	—	192,012	614,877	746,378	277,026	87,597
Libraries	16,364	—	—	—	5,912	7,021	2,774	619	38
Social services and income maintenance:									
Public welfare	862	—	—	—	2	108	678	72	2
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	200,846	—	—	—	—	122,095	28,677	43,547	6,527
Health	69,589	—	—	—	12,770	24,008	21,670	9,798	1,343
Transportation:									
Highways	44,703	—	—	—	8,382	18,063	14,340	3,164	754
Other transportation	79,116	—	—	—	7,690	64,799	4,259	2,337	31
Public safety:									
Police protection	98,636	—	—	—	18,901	38,692	32,782	6,557	1,704
Fire protection	45,535	—	—	—	11,394	21,649	10,851	1,434	207
Correction	26,874	—	—	—	3,364	9,318	9,826	3,466	900
Protective inspection and regulation	2,484	—	—	—	706	1,290	428	60	—
Environment and housing:									
Natural resources	9,976	—	—	—	296	2,325	3,268	2,087	2,000
Parks and recreation	40,182	—	—	—	18,066	13,583	6,213	1,645	675
Housing and community development	77,864	—	—	—	27,094	23,975	21,689	4,937	169
Sewerage	111,188	—	—	—	15,095	53,207	33,477	8,508	901
Solid waste management	44,688	—	—	—	6,695	16,842	13,644	3,651	3,856
Governmental administration:									
Financial administration	46,175	—	—	—	6,177	14,173	16,725	6,420	2,680
Judicial and legal	30,835	—	—	—	5,655	8,432	11,733	3,528	1,487
General public buildings	43,732	—	—	—	5,423	13,352	17,993	5,279	1,685
Other government administration	57,448	—	—	—	8,344	15,974	20,453	8,705	3,972
Interest on general debt	234,558	—	—	—	33,342	88,603	75,659	19,577	17,377
General expenditure, n.e.c.	70,996	—	—	—	11,370	24,012	21,937	10,045	3,632
Utility and liquor store expenditure	161,211	—	—	—	11,600	58,984	56,244	30,509	3,874
Capital outlay	32,390	—	—	—	5	13,661	11,194	6,160	1,370
Debt outstanding	3,664,973	—	—	—	479,030	1,416,066	1,116,710	403,600	249,567
Long-term	3,659,051	—	—	—	477,953	1,414,139	1,114,403	403,154	249,402
Education	207,065	—	—	—	10,690	119,140	51,153	17,137	8,945
Utilities	281,945	—	—	—	9,058	129,677	93,667	45,989	3,554
Cash and security holdings	3,590,320	—	—	—	485,074	1,336,772	1,134,511	388,553	245,410
Percent distribution									
Number of areas	100.0	—	—	—	1.8	14.5	36.4	30.9	16.4
Population, 1996	100.0	—	—	—	11.2	33.0	37.9	14.0	3.9
Revenue¹	100.0	—	—	—	12.2	36.7	34.3	12.8	4.0
General revenue ¹	100.0	—	—	—	12.5	36.6	34.3	12.6	4.1
Intergovernmental revenue	100.0	—	—	—	9.6	31.4	38.8	15.7	4.4
From Federal government	100.0	—	—	—	24.7	39.6	28.2	5.6	2.0
From state government	100.0	—	—	—	8.4	30.8	39.7	16.5	4.6
General revenue from own sources	100.0	—	—	—	14.9	41.0	30.4	9.9	3.7
Taxes	100.0	—	—	—	18.3	35.2	34.3	8.8	3.4
Property	100.0	—	—	—	16.1	33.9	36.3	9.8	3.9
Charges and miscellaneous general revenue	100.0	—	—	—	11.5	46.9	26.4	11.1	4.1
Current charges	100.0	—	—	—	10.6	53.6	21.2	11.7	2.8
Miscellaneous general revenue	100.0	—	—	—	13.1	34.7	35.8	9.9	6.4
Interest earnings	100.0	—	—	—	14.3	35.8	34.1	8.6	7.2
Utility and liquor store revenue	100.0	—	—	—	4.5	35.4	37.4	20.7	2.0
Expenditure¹	100.0	—	—	—	12.0	36.7	34.1	13.1	4.1
Direct expenditure by function	100.0	—	—	—	12.0	36.7	34.1	13.1	4.1
Direct general expenditure	100.0	—	—	—	12.2	36.6	34.1	12.9	4.2
Capital outlay	100.0	—	—	—	10.4	38.1	31.6	14.8	5.1
Construction only	100.0	—	—	—	9.4	45.0	24.1	16.6	5.0
Education services:									
Education	100.0	—	—	—	10.0	32.1	38.9	14.4	4.6
Libraries	100.0	—	—	—	36.1	42.9	17.0	3.8	.2
Social services and income maintenance:									
Public welfare	100.0	—	—	—	.2	12.5	78.7	8.4	.2
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	100.0	—	—	—	—	60.8	14.3	21.7	3.2
Health	100.0	—	—	—	18.4	34.5	31.1	14.1	1.9

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
WYOMING									
Amount (thousand dollars)									
Number of areas	23	—	—	—	—	2	6	7	8
Population, 1996	481,400	—	—	—	—	143,050	189,796	99,664	48,890
Revenue¹	1,709,386	—	—	—	—	444,366	690,799	405,125	169,096
General revenue ¹	1,619,623	—	—	—	—	421,616	654,481	387,987	155,539
Intergovernmental revenue	649,661	—	—	—	—	209,515	238,958	131,544	69,644
From Federal government	35,954	—	—	—	—	9,530	18,160	5,952	2,312
From state government	613,707	—	—	—	—	199,985	220,798	125,592	67,332
General revenue from own sources	969,962	—	—	—	—	212,101	415,523	256,443	85,895
Taxes	485,092	—	—	—	—	74,378	225,934	133,998	50,782
Property	378,353	—	—	—	—	46,497	185,509	102,369	43,978
Charges and miscellaneous general revenue	484,870	—	—	—	—	137,723	189,589	122,445	35,113
Current charges	356,801	—	—	—	—	113,246	138,511	85,556	19,488
Miscellaneous general revenue	128,069	—	—	—	—	24,477	51,078	36,889	15,625
Interest earnings	93,416	—	—	—	—	18,971	33,786	28,722	11,937
Utility and liquor store revenue	83,284	—	—	—	—	17,943	34,646	17,138	13,557
Expenditure¹	1,727,588	—	—	—	—	447,640	707,209	400,389	172,350
Direct expenditure by function	1,726,215	—	—	—	—	447,469	706,662	399,966	172,118
Direct general expenditure	1,622,641	—	—	—	—	425,200	666,511	380,833	150,097
Capital outlay	224,258	—	—	—	—	60,988	99,980	42,607	20,683
Construction only	148,672	—	—	—	—	46,778	64,222	25,725	11,947
Education services:									
Education	772,357	—	—	—	—	204,018	321,056	168,361	78,922
Libraries	10,100	—	—	—	—	1,988	5,797	1,822	493
Social services and income maintenance:									
Public welfare	6,107	—	—	—	—	1,301	2,846	1,500	460
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	232,083	—	—	—	—	65,006	89,967	66,531	10,579
Health	18,038	—	—	—	—	4,033	8,248	3,582	2,175
Transportation:									
Highways	65,978	—	—	—	—	16,994	26,053	15,373	7,558
Other transportation	19,990	—	—	—	—	5,616	9,205	3,741	1,428
Public safety:									
Police protection	68,292	—	—	—	—	17,128	26,164	18,074	6,926
Fire protection	29,085	—	—	—	—	10,358	10,228	6,026	2,473
Correction	16,250	—	—	—	—	5,457	6,631	2,428	1,734
Protective inspection and regulation	3,670	—	—	—	—	1,061	2,290	171	148
Environment and housing:									
Natural resources	23,611	—	—	—	—	2,939	10,583	6,090	3,999
Parks and recreation	35,492	—	—	—	—	11,072	15,592	6,935	1,893
Housing and community development	4,479	—	—	—	—	1,431	1,601	1,308	139
Sewerage	39,021	—	—	—	—	14,117	17,585	5,405	1,914
Solid waste management	22,370	—	—	—	—	6,266	8,210	5,595	2,299
Governmental administration:									
Financial administration	24,074	—	—	—	—	5,954	8,685	5,864	3,571
Judicial and legal	17,474	—	—	—	—	3,868	7,007	4,308	2,291
General public buildings	12,968	—	—	—	—	3,169	4,655	3,319	1,825
Other government administration	54,401	—	—	—	—	10,499	25,899	12,640	5,363
Interest on general debt	71,104	—	—	—	—	6,672	27,423	27,021	9,988
General expenditure, n.e.c.	75,697	—	—	—	—	26,253	30,786	14,739	3,919
Utility and liquor store expenditure	101,224	—	—	—	—	20,730	39,340	19,133	22,021
Capital outlay	32,835	—	—	—	—	8,492	9,402	4,858	10,083
Debt outstanding	1,228,730	—	—	—	—	176,343	425,794	438,851	187,742
Long-term	1,224,142	—	—	—	—	175,464	424,196	437,085	187,397
Education	240,431	—	—	—	—	30,912	104,231	75,981	29,307
Utilities	144,539	—	—	—	—	48,279	38,360	27,660	30,240
Cash and security holdings	1,533,043	—	—	—	—	300,759	553,847	478,720	199,717
Number of areas	100.0	—	—	—	—	8.7	26.1	30.4	34.8
Population, 1996	100.0	—	—	—	—	29.7	39.4	20.7	10.2
Percent distribution									
Revenue¹	100.0	—	—	—	—	26.0	40.4	23.7	9.9
General revenue ¹	100.0	—	—	—	—	26.0	40.4	24.0	9.6
Intergovernmental revenue	100.0	—	—	—	—	32.2	36.8	20.2	10.7
From Federal government	100.0	—	—	—	—	26.5	50.5	16.6	6.4
From state government	100.0	—	—	—	—	32.6	36.0	20.5	11.0
General revenue from own sources	100.0	—	—	—	—	21.9	42.8	26.4	8.9
Taxes	100.0	—	—	—	—	15.3	46.6	27.6	10.5
Property	100.0	—	—	—	—	12.3	49.0	27.1	11.6
Charges and miscellaneous general revenue	100.0	—	—	—	—	28.4	39.1	25.3	7.2
Current charges	100.0	—	—	—	—	31.7	38.8	24.0	5.5
Miscellaneous general revenue	100.0	—	—	—	—	19.1	39.9	28.8	12.2
Interest earnings	100.0	—	—	—	—	20.3	36.2	30.7	12.8
Utility and liquor store revenue	100.0	—	—	—	—	21.5	41.6	20.6	16.3
Expenditure¹	100.0	—	—	—	—	25.9	40.9	23.2	10.0
Direct expenditure by function	100.0	—	—	—	—	25.9	40.9	23.2	10.0
Direct general expenditure	100.0	—	—	—	—	26.2	41.1	23.5	9.3
Capital outlay	100.0	—	—	—	—	27.2	44.6	19.0	9.2
Construction only	100.0	—	—	—	—	31.5	43.2	17.3	8.0
Education services:									
Education	100.0	—	—	—	—	26.4	41.6	21.8	10.2
Libraries	100.0	—	—	—	—	19.7	57.4	18.0	4.9
Social services and income maintenance:									
Public welfare	100.0	—	—	—	—	21.3	46.6	24.6	7.5
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	100.0	—	—	—	—	28.0	38.8	28.7	4.6
Health	100.0	—	—	—	—	22.4	45.7	19.9	12.1

See footnotes at end of table.

Table 49. Local Government Finances by Population-Size Group of County Areas and State: 1996-97—Con.

[For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area and item	Population-size group of county area								
	Total	1,000,000 or more	500,000 to 999,999	250,000 to 499,999	100,000 to 249,999	50,000 to 99,999	25,000 to 49,999	10,000 to 24,999	Less than 10,000
	1	2	3	4	5	6	7	8	9
WYOMING—Con.									
Direct expenditure by function—Con.									
Direct general expenditure—Con.									
Transportation:									
Highways	100.0	—	—	—	—	25.8	39.5	23.3	11.5
Other transportation	100.0	—	—	—	—	28.1	46.0	18.7	7.1
Public safety:									
Police protection	100.0	—	—	—	—	25.1	38.3	26.5	10.1
Fire protection	100.0	—	—	—	—	35.6	35.2	20.7	8.5
Correction	100.0	—	—	—	—	33.6	40.8	14.9	10.7
Protective inspection and regulation	100.0	—	—	—	—	28.9	62.4	4.7	4.0
Environment and housing:									
Natural resources	100.0	—	—	—	—	12.4	44.8	25.8	16.9
Parks and recreation	100.0	—	—	—	—	31.2	43.9	19.5	5.3
Housing and community development	100.0	—	—	—	—	31.9	35.7	29.2	3.1
Sewerage	100.0	—	—	—	—	36.2	45.1	13.9	4.9
Solid waste management	100.0	—	—	—	—	28.0	36.7	25.0	10.3
Governmental administration:									
Financial administration	100.0	—	—	—	—	24.7	36.1	24.4	14.8
Judicial and legal	100.0	—	—	—	—	22.1	40.1	24.7	13.1
General public buildings	100.0	—	—	—	—	24.4	35.9	25.6	14.1
Other government administration	100.0	—	—	—	—	19.3	47.6	23.2	9.9
Interest on general debt	100.0	—	—	—	—	9.4	38.6	38.0	14.0
General expenditure, n.e.c.	100.0	—	—	—	—	34.7	40.7	19.5	5.2
Utility and liquor store expenditure	100.0	—	—	—	—	20.5	38.9	18.9	21.8
Capital outlay	100.0	—	—	—	—	25.9	28.6	14.8	30.7
Debt outstanding	100.0	—	—	—	—	14.4	34.7	35.7	15.3
Long-term	100.0	—	—	—	—	14.3	34.7	35.7	15.3
Education	100.0	—	—	—	—	12.9	43.4	31.6	12.2
Utilities	100.0	—	—	—	—	33.4	26.5	19.1	20.9
Cash and security holdings	100.0	—	—	—	—	19.6	36.1	31.2	13.0
Per capita amounts (dollars)									
Revenue ¹	3,550.86	—	—	—	—	3,106.37	3,639.69	4,064.91	3,458.70
General revenue ¹	3,364.40	—	—	—	—	2,947.33	3,448.34	3,892.95	3,181.41
Intergovernmental revenue	1,349.52	—	—	—	—	1,464.63	1,259.03	1,319.87	1,424.50
From Federal government	74.69	—	—	—	—	66.62	95.68	59.72	47.29
From state government	1,274.84	—	—	—	—	1,398.01	1,163.34	1,260.15	1,377.21
General revenue from own sources	2,014.88	—	—	—	—	1,482.71	2,189.31	2,573.08	1,756.90
Taxes	1,007.67	—	—	—	—	519.94	1,190.40	1,344.50	1,038.70
Property	785.94	—	—	—	—	325.04	977.41	1,027.14	899.53
Charges and miscellaneous general revenue	1,007.21	—	—	—	—	962.76	998.91	1,228.58	718.20
Current charges	741.17	—	—	—	—	791.65	729.79	858.44	398.61
Miscellaneous general revenue	266.03	—	—	—	—	171.11	269.12	370.13	319.60
Interest earnings	194.05	—	—	—	—	132.62	178.01	288.19	244.16
Utility and liquor store revenue	173.00	—	—	—	—	125.43	182.54	171.96	277.30
Expenditure ¹	3,588.67	—	—	—	—	3,129.26	3,726.15	4,017.39	3,525.26
Direct expenditure by function	3,585.82	—	—	—	—	3,128.06	3,723.27	4,013.14	3,520.52
Direct general expenditure	3,370.67	—	—	—	—	2,972.39	3,511.72	3,821.17	3,070.10
Capital outlay	465.85	—	—	—	—	426.34	526.78	427.51	423.05
Construction only	308.83	—	—	—	—	327.00	338.37	258.12	244.36
Education services:									
Education	1,604.40	—	—	—	—	1,426.20	1,691.58	1,689.29	1,614.28
Libraries	20.98	—	—	—	—	13.90	30.54	18.28	10.08
Social services and income maintenance:									
Public welfare	12.69	—	—	—	—	9.09	15.00	15.05	9.41
Cash assistance and vendor payments	—	—	—	—	—	—	—	—	—
Hospitals	482.10	—	—	—	—	454.43	474.02	667.55	216.38
Health	37.47	—	—	—	—	28.19	43.46	35.94	44.49
Transportation:									
Highways	137.05	—	—	—	—	118.80	137.27	154.25	154.59
Other transportation	41.52	—	—	—	—	39.26	48.50	37.54	29.21
Public safety:									
Police protection	141.86	—	—	—	—	119.73	137.85	181.35	141.66
Fire protection	60.42	—	—	—	—	72.41	53.89	60.46	50.58
Correction	33.76	—	—	—	—	38.15	34.94	24.36	35.47
Protective inspection and regulation	7.62	—	—	—	—	7.42	12.07	1.72	3.03
Environment and housing:									
Natural resources	49.05	—	—	—	—	20.55	55.76	61.11	81.80
Parks and recreation	73.73	—	—	—	—	77.40	82.15	69.58	38.72
Housing and community development	9.30	—	—	—	—	10.00	8.44	13.12	2.84
Sewerage	81.06	—	—	—	—	98.69	92.65	54.23	39.15
Solid waste management	46.47	—	—	—	—	43.80	43.26	56.14	47.02
Governmental administration:									
Financial administration	50.01	—	—	—	—	41.62	45.76	58.84	73.04
Judicial and legal	36.30	—	—	—	—	27.04	36.92	43.23	46.86
General public buildings	26.94	—	—	—	—	22.15	24.53	33.30	37.33
Other government administration	113.01	—	—	—	—	73.39	136.46	126.83	109.70
Interest on general debt	147.70	—	—	—	—	46.64	144.49	271.12	204.30
General expenditure, n.e.c.	157.24	—	—	—	—	183.52	162.21	147.89	80.16
Utility and liquor store expenditure	210.27	—	—	—	—	144.91	207.28	191.98	450.42
Capital outlay	68.21	—	—	—	—	59.36	49.54	48.74	206.24
Debt outstanding	2,552.41	—	—	—	—	1,232.74	2,243.43	4,403.31	3,840.09
Long-term	2,542.88	—	—	—	—	1,226.59	2,235.01	4,385.59	3,833.03
Education	499.44	—	—	—	—	216.09	549.17	762.37	599.45
Utilities	300.25	—	—	—	—	337.50	202.11	277.53	618.53
Cash and security holdings	3,184.55	—	—	—	—	2,102.47	2,918.12	4,803.34	4,085.03

¹Duplicative intergovernmental transactions are excluded, see text. Insurance trust revenues and expenditures are included in totals, but are not displayed in the detail.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
ALASKA—Con.											
Kanai Peninsula Borough	6,197	6,009	5,182	5,012	175	264	—	3,356	11	2,380	3,833
Ketchikan-Gateway Borough	2,903	5,619	2,552	1,410	—	69	—	1,939	19	1,759	1,922
Kodiak Island Borough	1,513	2,417	2,558	1,353	—	239	—	1,144	3,418	2,084	1,894
Lake And Peninsula Borough	390	—	132	4	—	—	—	6	—	59	363
Matanuska-Susitna Borough	5,079	137	2,893	2,385	—	330	—	3,026	—	744	2,180
Nome Census Area ²	1,123	322	1,393	174	—	35	—	660	16,555	956	241
North Slope Borough	15,196	2,600	16,980	3,400	—	—	3,105	1,310	26,592	47,886	8,887
Northwest Arctic Borough	217	42	793	277	—	—	—	424	1,340	506	240
Prince Of Wales-Outer Ketchikan Census Area	208	182	262	95	—	—	—	149	3,905	437	280
Sitka City and Borough ²	821	2,382	2,376	861	—	—	—	474	—	1,648	1,843
Skagway-Hoonah-Angoon Census Area	395	361	668	392	—	—	—	339	—	146	494
Southeast Fairbanks Census Area ²	19	2	—	19	—	—	—	12	—	—	3
Valdez-Cordova Census Area	2,195	2,357	2,149	1,153	—	28	155	1,632	370	970	1,422
Wade Hampton Census Area ²	104	5	742	15	—	—	—	107	—	267	57
Wrangell-Petersburg Census Area	1,290	1,345	1,082	538	194	255	—	1,013	4	1,269	938
Yakutat Borough	184	42	292	38	—	—	—	18	—	73	—
Yukon-Kayukuk Census Area ²	228	189	612	56	—	16	15	174	2	271	48
ARIZONA											
Apache	6,622	226	3,946	1,054	1,528	254	607	1,382	4	829	167
Cochise	12,736	2,226	16,005	5,891	4,539	550	1	5,047	3,886	2,751	6,312
Coconino	14,123	1,494	16,639	8,241	4,782	1,026	—	6,502	2,904	6,965	6,405
Gila	6,999	552	5,246	3,923	1,497	124	—	3,030	800	1,780	1,053
Graham	3,693	431	2,937	717	728	98	144	1,413	149	1,233	1,137
Greenlee	1,603	132	1,891	425	877	67	79	413	425	95	494
La Paz	4,008	28	3,855	1,870	4,851	72	952	2,036	—	424	325
Maricopa	283,508	146,201	487,880	204,116	92,391	27,498	119,606	384,703	145,413	213,653	139,988
Mohave	21,728	710	20,756	16,784	7,977	533	3,600	16,785	4,457	6,490	2,065
Navajo	11,414	1,886	7,715	3,056	2,913	39	823	2,501	118	4,449	3,058
Pima	79,487	26,743	111,561	58,501	52,624	8,637	8,432	105,595	51,553	192,212	30,514
Pinal	21,065	595	20,029	7,816	5,220	852	14,138	5,535	4,944	5,109	3,880
Santa Cruz	8,359	358	5,538	2,930	1,384	793	—	1,328	—	2,789	1,773
Yavapai	26,150	3,661	19,717	16,076	8,653	2,849	3,869	7,494	492	14,906	6,358
Yuma	24,267	799	22,362	7,514	7,141	810	23,585	12,794	5,362	11,534	3,432
ARKANSAS											
Arkansas	3,136	462	2,314	1,415	168	—	157	341	1,892	797	1,456
Ashley	2,888	14	1,606	625	312	53	155	167	670	1,073	1,372
Baxter	4,672	32	1,952	1,298	395	51	48	335	4	939	64
Benton	9,825	264	11,839	6,139	183	719	103	2,825	742	4,905	3,501
Boone	3,719	245	1,831	1,325	242	89	65	332	3,379	1,147	125
Bradley	1,250	167	874	134	184	27	20	210	330	407	753
Calhoun	790	—	367	24	134	—	37	21	—	531	270
Carroll	3,255	153	2,311	724	—	—	108	532	—	2,565	438
Chicot	1,635	—	1,309	76	177	—	319	140	114	667	621
Clark	2,980	9	1,716	448	367	28	47	341	283	705	1,448
Clay	2,381	117	954	84	252	—	208	111	617	227	195
Cleburne	1,145	7	1,281	351	240	30	112	92	136	339	569
Cleveland	771	—	330	24	108	—	28	4	24	53	351
Columbia	1,827	471	1,470	570	350	—	50	173	998	1,803	2,280
Conway	1,722	60	1,297	572	624	20	108	144	421	1,039	776
Craighead	7,439	163	5,174	3,637	1,177	357	221	1,129	5,772	5,722	2,694
Crawford	2,982	—	3,222	1,597	853	—	95	203	544	2,104	409
Crittenden	3,278	585	5,913	2,778	2,227	227	1,300	513	1,232	3,544	2,901
Cross	1,589	30	1,546	476	417	—	53	64	211	419	707
Dallas	1,209	—	788	135	217	—	38	274	106	471	964
Desha	1,498	162	2,063	178	—	—	775	163	553	499	870
Drew	920	278	1,238	408	327	—	33	187	—	1,666	574
Faulkner	3,967	215	4,889	3,783	1,359	135	66	686	1,850	1,461	2,953
Franklin	1,470	—	552	180	178	—	82	90	43	268	56
Fulton	1,082	—	471	111	—	—	66	83	1,594	207	45
Garland	5,459	1,139	10,960	4,096	6	438	57	912	4,329	4,809	4,462
Grant	1,083	32	472	60	100	—	9	84	—	290	40
Greene	3,780	1	2,101	943	690	35	147	380	1,591	1,107	1,862
Hempstead	2,821	59	1,513	523	707	51	44	416	298	486	1,313
Hot Spring	1,930	—	1,534	526	219	60	30	47	47	257	291
Howard	1,327	—	733	131	389	—	55	234	348	410	722
Independence	3,819	242	2,326	872	553	112	81	676	1,681	1,681	2,112
Izard	1,011	—	759	175	—	—	69	43	218	157	34
Jackson	1,765	32	1,348	403	13	41	201	158	1,175	1,369	1,391
Jefferson	6,524	278	11,333	4,849	4,475	488	255	4,675	4,196	12,320	3,322
Johnson	3,197	25	1,083	131	253	25	27	137	669	329	1,739
Lafayette	1,320	320	639	54	191	—	790	8	—	220	581
Lawrence	1,783	—	1,498	424	—	—	91	122	278	469	372
Lee	1,514	—	989	246	—	—	81	25	497	189	377
Lincoln	1,159	—	655	111	61	—	201	393	136	401	458

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
CALIFORNIA—Con.											
San Mateo	87,016	10,760	134,486	88,785	50,136	21,840	2,746	50,830	99,161	110,683	7,594
Santa Barbara	44,454	19,619	61,230	54,238	33,727	8,114	9,219	21,473	46,519	42,622	32,252
Santa Clara	177,662	59,992	285,277	180,490	185,534	29,038	46,532	204,224	241,944	171,834	139,609
Santa Cruz	25,385	8,373	43,813	27,157	16,712	4,212	2,437	17,122	56,588	52,172	24,074
Shasta	25,174	1,460	24,239	9,883	13,919	3,863	1,262	4,611	22,619	9,838	8,996
Sierra	2,467	5	1,212	349	373	146	11	34	—	336	515
Siskiyou	12,719	757	8,520	1,278	3,279	1,197	1,851	1,140	1,037	3,309	2,419
Solano	50,252	1,908	81,205	28,533	19,258	10,615	9,713	47,788	75,299	58,734	1,874
Sonoma	64,706	6,517	72,304	32,495	45,073	8,216	752	30,055	23,851	65,327	21,230
Stanislaus	28,106	1,548	63,764	27,416	27,258	4,281	22,537	21,738	29,605	31,903	9,868
Sutter	10,087	98	9,481	5,983	4,014	2,445	4,959	2,650	3,521	5,445	—
Tehama	7,121	263	6,824	2,511	4,610	1,284	1,895	665	—	2,798	422
Trinity	5,719	1,048	1,849	285	1,473	171	15	364	387	562	928
Tulare	21,806	3,296	42,840	18,067	26,713	7,466	27,209	12,182	28,549	22,455	24,939
Tuolumne	5,411	301	6,243	3,084	3,392	781	71	770	1,709	2,495	604
Ventura	77,029	20,888	125,941	67,610	63,012	19,224	26,410	50,026	76,820	88,767	33,517
Yolo	35,235	63	25,159	13,324	9,473	3,905	6,699	11,168	12,881	12,881	20,325
Yuba	5,481	448	6,718	2,917	6,017	900	3,679	1,071	1,742	3,857	2
COLORADO											
Adams	46,445	5,715	41,406	24,542	20,285	875	924	37,437	14,552	23,297	2,763
Alamosa	3,262	249	2,446	245	899	384	760	445	113	457	434
Arapahoe	180,149	1,414	79,468	49,505	17,300	1,709	678	55,020	19,466	34,511	1,567
Archuleta	3,426	1,751	800	353	152	74	115	282	241	749	72
Baca*	2,202	—	527	45	—	—	149	332	227	107	21
Bent	1,514	105	612	94	3,987	—	113	40	99	149	144
Boulder	50,510	2,255	42,863	15,365	5,254	1,090	1,639	42,994	25,135	24,489	4,591
Chaffee	2,474	96	1,550	1,025	150	150	232	279	57	479	485
Cheyenne	2,094	—	345	97	—	—	154	107	244	74	24
Clear Creek	3,241	—	1,583	161	618	35	—	559	—	1,310	240
Conejos	1,817	—	495	788	180	—	30	45	874	839	64
Costilla	1,099	—	654	78	128	—	100	72	149	57	183
Crowley	971	—	255	20	176	5	36	132	—	315	96
Custer	680	6	76	310	156	10	17	17	29	84	—
Delta	4,286	961	2,210	262	565	—	463	1,476	327	2,049	961
Denver ²	58,982	222,876	113,563	62,332	45,770	7,944	17,271	111,617	103,033	76,459	28,653
Dolores	1,521	—	296	169	3	—	26	14	50	63	72
Douglas	26,137	83	9,095	5,023	8,653	2,336	499	9,943	52	12,354	16
Eagle	12,530	3,545	7,221	3,633	1,434	1,105	168	9,637	1,419	12,184	1,002
Elbert	3,173	—	724	770	502	50	511	287	—	274	46
El Paso	58,123	23,821	61,193	30,535	13,919	330	1,002	21,172	20,934	21,208	500
Fremont	4,195	35	3,906	1,305	1,078	—	252	1,830	340	2,102	608
Garfield	6,003	1,521	3,612	1,861	2,644	283	2,496	2,358	747	5,125	730
Gilpin	3,618	—	3,088	1,808	645	—	—	358	—	141	117
Grand	6,506	1,285	2,355	835	—	296	7	2,548	251	2,574	526
Gunnison	6,502	1,322	2,314	679	413	116	477	1,434	11	3,213	892
Hinsdale	1,051	—	195	47	—	—	—	72	11	80	62
Huerfano	3,261	50	1,370	321	312	40	111	103	1,129	257	50
Jackson	958	4	215	38	71	14	72	146	15	62	111
Jefferson	65,246	1,022	74,493	29,858	2,788	4,113	3,049	71,585	11,223	20,719	1,654
Kiowa	1,498	—	228	273	—	—	50	103	105	17	39
Kit Carson	3,728	189	901	116	281	—	199	366	124	412	445
Lake	1,541	136	832	658	485	—	3	147	55	290	—
La Plata	8,802	4,513	4,933	2,589	1,991	470	512	3,019	1,172	1,643	1,448
Larimer	47,596	796	27,033	6,241	10,262	1,752	721	34,537	7,506	25,578	8,797
Las Animas	2,950	548	1,815	659	155	80	94	1,460	1,619	758	227
Lincoln*	5,384	10	993	89	10	—	103	258	889	282	135
Logan	6,452	127	1,927	878	465	—	886	2,470	1,525	1,414	640
Mesa	18,096	2,253	15,313	7,083	2,765	860	2,589	12,430	4,935	2,378	3,980
Mineral	1,270	10	351	17	3	—	—	154	—	4	7
Moffat	5,383	32	2,490	685	564	—	3,057	1,306	653	461	664
Montezuma	3,067	2,052	3,338	552	260	—	265	1,096	3,310	1,518	1,442
Montrose	4,931	2,423	3,627	686	930	130	4,031	2,628	1,168	1,902	1,191
Morgan	6,159	19	3,319	790	777	37	984	1,775	811	7,688	1,642
Otero	3,264	503	1,894	893	198	120	68	1,061	2,368	1,280	753
Ouray	1,015	—	706	93	—	—	—	972	—	472	134
Park	3,751	22	1,237	1,500	4,658	138	59	58	—	317	53
Phillips	1,614	2	667	54	52	—	151	331	108	96	376
Pitkin	7,481	2,236	5,873	923	1,320	338	202	7,804	2,115	6,238	2,254
Prowers	2,986	43	1,410	603	701	48	53	858	1,502	591	668
Pueblo	16,579	3,006	14,329	7,575	6,082	—	708	5,899	12,803	4,767	36
Rio Blanco	3,030	140	1,600	299	170	—	50	1,397	325	428	204
Rio Grande	2,779	44	1,502	86	246	—	1,412	608	—	1,081	704
Routt	5,695	2,749	3,939	1,149	119	483	765	6,392	21	2,268	118
Saguache	2,496	—	525	202	123	—	75	72	1,901	291	70
San Juan	448	—	293	33	12	1	—	54	—	124	127
San Miguel	4,786	1,555	2,674	486	2,122	252	5,319	1,200	282	1,100	175
Sedgwick	849	31	315	70	30	—	576	79	146	153	210
Summit	11,381	—	4,637	3,610	999	665	90	7,852	295	6,036	341
Teller	3,925	215	4,093	1,377	1,509	—	6	1,460	—	1,048	222

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97 – Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
COLORADO—Con.											
Washington	2,395	278	435	228	164	33	85	171	56	43	369
Weld	25,298	1,094	20,196	8,308	8,081	1,134	1,044	12,781	8,889	13,654	2,097
Yuma	4,923	37	1,560	445	136	–	411	896	245	227	435
CONNECTICUT											
Fairfield ²	93,477	7,435	138,860	99,371	–	4,941	532	41,426	104,967	35,983	52,466
Hartford ²	86,317	3,708	140,447	79,997	–	5,913	3	40,715	88,440	78,878	46,999
Litchfield ²	26,218	144	14,919	10,173	–	570	1	5,292	3,139	12,168	10,697
Middlesex ²	21,415	373	14,980	10,259	–	1,352	147	4,491	2,603	6,545	16,707
New Haven ²	71,064	9,465	125,334	98,266	–	4,719	–	37,316	92,553	51,980	36,333
New London ²	37,145	1,464	37,363	23,364	–	1,494	–	13,658	19,023	24,644	30,902
Tolland ²	12,792	–	7,035	5,394	–	723	106	6,590	7,604	6,590	4,958
Windham ²	11,398	–	4,277	4,928	–	303	–	2,118	4,264	6,154	2,804
DELAWARE											
Kent	3,667	–	11,440	1,646	–	982	2,018	1,522	2,615	14,955	3,433
New Castle	65,677	2,588	60,450	12,050	–	4,993	16,280	18,891	36,693	48,321	11,456
Sussex	4,515	284	9,977	706	–	580	7,469	2,115	2,058	16,037	2,614
DISTRICT OF COLUMBIA											
Washington DC ²	117,916	2,176	279,805	98,671	300,157	20,622	–	72,113	116,068	141,448	31,902
FLORIDA											
Alachua	12,637	4,440	38,351	14,623	16,058	1,937	5,835	6,038	12,102	10,946	13,862
Baker	1,986	–	2,145	387	585	115	111	307	1,426	706	1,966
Bay	15,995	8,218	31,395	6,689	7,977	1,062	4,183	8,384	3,964	12,365	23,544
Bradford	2,054	–	2,303	473	1,959	1	79	356	212	487	950
Brevard	45,763	18,647	66,896	31,665	12,261	5,900	7,485	29,666	14,294	15,210	26,982
Broward	86,376	123,886	392,788	140,753	94,500	42,371	27,361	168,557	69,057	134,813	142,864
Calhoun	2,141	13	1,175	94	358	31	59	198	–	309	303
Charlotte	20,793	1,187	18,032	7,685	4,036	2,245	2,009	4,700	1,021	5,057	12,726
Citrus	12,808	661	13,686	2,323	4,922	1,831	1,575	3,540	327	1,152	4,741
Clay	13,999	35	15,727	3,969	4,011	1,667	541	1,515	520	3,906	7,983
Collier	35,317	5,581	40,084	18,570	11,617	6,229	3,571	21,201	5,096	3,294	16,024
Columbia	6,072	1,965	5,626	2,366	2,630	517	156	1,036	1,459	2,058	6,510
Miami-Dade	155,899	670,122	584,421	236,168	190,345	47,437	22,488	210,368	258,678	429,918	273,601
De Soto	3,812	40	5,679	673	1,197	317	1,271	572	1,110	720	3,053
Dixie	1,116	21	1,109	136	958	105	69	70	169	205	2,848
Duval	42,004	76,993	108,860	76,753	39,189	7,832	1,304	73,029	39,322	57,014	82,985
Escambia	34,269	10,196	38,459	11,124	15,911	2,374	1,491	14,937	12,826	10,638	30,007
Flagler	7,052	1,059	5,258	1,673	1,041	504	1,511	991	2,272	929	1,269
Franklin	1,514	125	2,753	247	1,000	49	78	54	743	496	549
Gadsden	6,164	10	8,705	1,790	1,508	303	370	887	1,768	1,193	2,757
Gilchrist	858	–	1,039	126	479	65	139	127	526	112	691
Glades	1,291	–	1,522	88	763	142	81	238	–	–	578
Gulf	3,599	–	1,921	285	394	159	56	678	158	5,423	1,139
Hamilton	2,132	–	1,823	173	1,455	75	27,246	129	850	153	1,394
Hardee	3,414	217	3,217	898	1,098	5	105	634	562	797	820
Hendry	4,559	298	6,997	1,363	85	396	6,409	2,022	1,166	753	2,137
Hernando	10,464	1,205	13,118	5,645	2,674	2,021	95,033	2,571	1,762	3	5,778
Highlands	9,583	1,917	10,137	2,776	5,469	858	1,453	1,636	281	867	7,486
Hillsborough	92,299	124,044	181,118	56,735	55,519	12,559	50,562	69,993	53,184	38,347	84,604
Holmes	2,414	5	773	169	390	47	561	73	4,660	471	307
Indian River	14,826	2,390	20,575	8,843	6,330	1,413	3,218	12,628	7,847	4,488	7,272
Jackson	5,606	300	3,701	657	1,965	36	181	509	1,238	1,214	616
Jefferson	1,857	–	1,983	290	235	73	90	54	786	319	2,248
Lafayette	803	–	376	16	703	20	56	47	279	124	524
Lake	16,059	547	24,768	7,933	10,726	1,952	6,886	9,405	3,656	3,759	16,314
Lee	121,457	31,072	57,885	41,886	11,642	8,000	228,565	43,852	16,381	16,919	40,925
Leon	27,744	8,055	45,210	15,338	18,334	2,916	10,526	17,270	16,457	29,704	20,956
Levy	3,297	59	4,217	616	1,884	206	209	386	1,547	686	1,997
Liberty	1,161	–	430	218	238	40	48	–	–	–	458
Madison	2,965	3	1,935	344	1,201	90	120	72	367	50	2,476
Manatee	22,878	11,178	38,805	15,633	15,245	877	5,580	11,506	7,197	18,938	26,104
Marion	37,679	616	35,160	13,539	14,160	3,407	2,793	8,382	1,435	4,164	15,800
Martin	14,368	592	26,046	7,443	9,134	3,596	1,352	15,224	39	923	14,159
Monroe	7,572	4,069	41,223	6,092	4,323	2,615	1,331	9,824	5,068	7,543	20,773
Nassau	5,780	353	6,139	3,378	1,655	797	356	2,752	370	1,671	6,040
Okaloosa	14,569	1,851	17,448	6,966	5,285	1,505	400	8,660	2,010	3,116	19,625
Okeechobee	4,059	–	4,877	2,005	2,766	2	380	584	259	850	546
Orange	159,382	91,269	162,339	95,053	82,129	16,841	22,743	171,147	18,871	47,149	71,179
Osceola	33,010	425	25,933	12,341	6,941	1,540	784	7,999	2,094	1,195	12,237
Palm Beach	117,154	49,664	245,559	130,526	65,385	27,427	172,828	112,584	48,462	82,861	120,141
Pasco	25,543	377	32,159	10,533	12,478	3,130	1,494	8,054	7,450	9,052	15,304
Pinellas	95,407	9,530	171,372	79,786	43,135	12,027	19,590	107,835	52,835	69,132	89,313
Polk	37,859	6,161	70,211	24,206	24,543	5,623	4,188	40,643	9,335	21,161	46,962
Putnam	8,189	589	9,019	3,862	2,984	604	239	1,966	2,447	10	5,050
St Johns	10,328	5,225	15,795	3,071	6,163	1,824	319	4,667	405	7,413	9,375

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
FLORIDA—Con.											
St Lucie	15,527	6,193	35,617	33,652	10,268	2,857	1,620	11,745	8,907	13,947	16,137
Santa Rosa	8,727	4	18,189	1,723	14,473	1,175	440	1,203	663	1,574	2,977
Sarasota	50,951	13,351	53,976	38,228	9,291	5,297	16,737	26,721	4,683	12,427	40,272
Seminole	70,726	3,074	47,118	29,643	16,432	5,234	2,651	10,721	6,279	17,382	20,417
Sumter	4,117	—	4,316	637	1,873	639	110	523	1,062	714	4,731
Suwannee	3,279	49	3,348	736	1,380	222	61	451	215	564	4,388
Taylor	2,255	1,451	4,184	879	1,511	91	729	385	—	741	1,795
Union	1,119	—	626	40	253	51	79	92	931	78	1,683
Volusia	45,843	10,387	69,116	24,654	18,115	5,620	6,205	43,479	14,852	19,796	36,764
Wakulla	1,462	—	2,522	278	1,301	203	451	523	929	231	1,302
Walton	14,522	7	4,538	1,173	86	271	275	562	2,064	637	4,124
Washington	3,212	—	1,638	273	658	—	7,944	290	573	530	499
GEORGIA											
Appling	2,231	—	1,384	319	293	22	80	356	2,392	830	791
Atkinson	717	—	506	32	7	—	25	27	213	164	135
Bacon	876	49	943	375	263	37	99	639	917	167	535
Baker	279	—	288	3	—	—	25	3	638	42	147
Baldwin	3,183	26	4,613	1,747	2,629	252	76	5,505	1,778	2,085	2,937
Banks	1,477	—	910	228	94	96	3	264	—	445	94
Barrow	5,440	718	3,090	1,115	928	—	47	198	300	2,786	1,657
Bartow	7,443	15	9,639	4,455	15	785	13	2,564	1,949	3,448	6,199
Ben Hill	1,808	105	1,802	776	3,816	26	40	677	485	1,350	1,978
Berrien	4,148	51	1,145	249	132	37	49	240	353	599	1,046
Bibb	19,760	818	24,130	18,420	5,601	695	168	6,285	27,276	10,864	6,370
Bleckley	909	—	1,589	167	194	3	56	89	184	260	482
Brantley	972	—	550	80	215	—	23	72	55	90	440
Brooks	1,108	57	1,258	377	317	87	93	233	907	413	976
Bryan	1,409	—	2,261	1,003	359	291	36	276	1,241	502	854
Bulloch	6,631	—	4,278	925	1,973	400	105	1,404	2,269	2,043	6,392
Burke	3,581	—	2,503	3,573	1,251	25	124	428	2,754	616	639
Butts	1,066	—	2,255	393	286	22	65	310	1,027	440	903
Calhoun	838	—	663	24	106	—	48	46	196	566	355
Camden	3,389	—	4,361	2,144	1,042	233	78	1,413	790	2,300	2,625
Candler	1,308	27	839	52	359	10	63	274	1,027	660	425
Carroll	11,854	45	7,494	5,303	2,405	498	150	2,879	1,489	2,859	2,515
Catoosa	4,874	—	3,708	666	1,125	393	82	473	428	1,042	1,761
Charlton	977	—	856	114	523	—	31	111	160	229	572
Chatham	45,092	2,239	42,643	11,838	17,605	4,468	17	27,736	28,775	22,446	19,723
Chattahoochee	284	—	236	21	—	—	9	32	2	132	147
Chattooga	3,030	—	2,435	319	739	75	37	971	1,621	6,111	1,809
Cherokee	8,509	7	8,366	4,656	2,870	650	30	1,014	1,221	1,759	729
Clarke ²	6,046	2,091	18,392	6,870	1,275	502	103	6,896	10,608	6,246	12,597
Clay	453	—	323	15	85	—	51	2	416	73	366
Clayton	12,892	507	25,615	17,102	13,131	1,578	423	3,833	1,259	16,798	3,998
Clinch	1,022	—	601	33	554	—	56	50	691	496	412
Cobb	122,214	83	67,513	43,623	29,156	6,913	62	21,452	10,563	57,741	20,710
Coffee	7,018	164	3,543	1,443	1,035	77	342	1,450	1,533	1,225	1,067
Colquitt	3,089	279	2,747	1,137	2,279	87	—	1,532	1,685	1,396	2,264
Columbia	7,800	—	9,483	47	438	597	141	2,287	894	3,387	4,413
Cook	1,771	—	1,474	777	159	49	35	344	210	789	1,133
Coweta	9,734	894	5,692	4,733	3,843	766	67	1,005	423	13,581	2,926
Crawford	1,202	—	645	40	163	42	38	23	107	109	220
Crisp	2,622	—	3,059	1,539	1,235	128	139	95	646	938	2,511
Dade	1,224	—	1,022	680	680	2	41	111	5	93	1,161
Dawson	1,177	—	1,070	160	386	113	33	247	416	68	187
Decatur	2,442	—	3,614	580	1,204	154	131	495	730	880	1,265
DeKalb	19,689	2,712	65,751	26,031	25,127	4,313	690	15,220	9,577	27,336	30,406
Dodge	1,668	43	1,253	337	—	14	52	107	769	360	355
Dooly	1,976	—	1,101	469	564	13	122	121	1,220	526	617
Dougherty	3,563	1,016	13,680	7,634	8,101	873	76	4,585	14,688	6,464	10,724
Douglas	4,606	—	7,938	6,786	4,384	827	—	1,702	866	2,361	2,018
Early	1,087	1	1,204	349	303	—	64	139	276	553	1,158
Echols	192	—	160	18	—	—	29	20	71	8	127
Effingham	5,783	380	1,983	663	1,288	234	62	703	3	883	1,241
Elbert	1,228	—	1,922	648	634	21	76	420	654	512	539
Emanuel	3,457	—	1,571	501	333	1	64	721	875	722	1,097
Evans	1,264	37	881	175	—	2	45	270	220	361	830
Fannin	2,271	—	1,049	526	23	—	—	162	288	523	277
Fayette	8,082	—	9,587	6,115	44	1,574	99	3,080	209	4,262	532
Floyd	10,909	1,110	10,715	4,291	7,742	542	93	1,836	6,955	8,223	8,223
Forsyth	5,990	—	5,179	2,182	459	1,210	118	3,749	1,285	8,002	895
Franklin	2,368	—	2,276	208	—	—	45	57	1,559	1,593	761
Fulton	68,737	189,950	156,188	93,274	55,573	8,433	1,694	70,717	133,484	127,276	56,147
Gilmer	1,543	31	1,232	303	1,338	127	—	215	202	1,031	829
Glascock	409	—	136	62	—	—	19	33	55	35	61
Glynn	5,834	—	10,851	4,852	3,346	513	87	4,701	5,292	5,904	4,483
Gordon	2,641	64	2,937	2,428	1,422	203	77	1,027	1,388	6,740	5,051
Grady	1,895	42	1,459	717	910	194	108	429	848	1,662	1,273

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
GEORGIA—Con.												
Walker.....	16,556	—	111,036	—	111,036	92,401	12,731	57,038	143	143	—	10,109
Walton.....	17,464	—	118,753	191	118,562	105,084	14,112	52,585	268	214	19,087	699
Ware.....	2,581	—	92,090	—	92,090	89,521	10,865	37,341	602	100	—	19,461
Warren.....	271	—	11,695	9	11,686	11,127	1,315	6,024	43	101	—	96
Washington.....	5,755	—	68,601	63	68,538	62,891	12,972	27,254	155	52	19,614	454
Wayne.....	1,082	—	67,536	—	67,536	66,497	3,908	25,371	33	76	24,626	305
Webster.....	53	—	3,984	—	3,984	3,916	264	2,181	1	—	—	79
Wheeler.....	69	—	9,328	—	9,328	9,239	1,414	5,860	10	404	—	121
White.....	3,211	—	43,474	—	43,474	40,246	14,653	18,510	125	60	—	415
Whitfield.....	77,955	—	356,252	—	356,252	267,842	25,047	95,208	262	623	88,125	22,733
Wilcox.....	278	—	14,672	1	14,671	14,430	4,066	10,165	—	99	—	91
Wilkes.....	8,524	—	40,175	—	40,175	32,457	1,008	11,423	35	180	12,885	210
Wilkinson.....	460	—	19,043	35	19,008	18,383	1,423	11,723	43	97	—	399
Worth.....	6,706	—	42,788	72	42,716	36,192	5,679	24,583	19	2	1	115
HAWAII³												
Hawaii.....	18,273	—	215,610	—	215,610	195,830	43,773	261	—	—	—	8,020
Honolulu City and County ²	126,666	—	1,184,101	—	1,184,101	972,644	111,408	—	333	—	—	12,938
Kauai.....	8,127	—	93,000	—	93,000	84,566	16,844	—	—	—	—	—
Maui.....	18,190	—	204,412	—	204,412	187,454	51,368	—	—	12,477	—	740
IDAHO												
Ada.....	3,256	—	566,835	—	566,835	559,531	124,738	272,059	5,453	4,983	—	9,439
Adams.....	197	—	9,250	—	9,250	9,045	847	3,941	33	77	1,984	28
Bannock.....	7,212	350	176,230	4	176,226	169,910	10,993	69,598	1,227	1,261	42,573	3,151
Bear Lake*.....	547	—	19,031	85	18,946	18,391	632	7,515	407	29	5,012	154
Benewah.....	1,868	—	26,265	20	26,245	24,478	970	10,696	94	122	6,773	43
Bingham.....	1,877	—	92,844	11	92,833	91,354	8,217	53,188	2,472	386	12,910	759
Blaine.....	2,193	—	69,759	—	69,759	65,925	12,912	21,802	91	316	15,615	570
Boise.....	204	—	15,740	—	15,740	15,587	1,837	6,519	197	108	4,326	102
Bonner*.....	2,621	—	64,756	—	64,756	60,474	7,996	27,520	464	998	412	1
Bonneville.....	38,928	—	190,273	17	190,256	156,433	14,198	84,742	1,632	781	—	5,763
Boundary.....	5,375	—	27,444	6	27,438	21,968	1,115	8,609	155	870	4,820	68
Butte*.....	286	—	11,936	—	11,936	11,691	560	3,672	965	83	4,170	47
Camas.....	106	—	3,024	—	3,024	2,993	505	1,499	9	21	—	30
Canyon.....	3,763	—	215,103	1,676	213,427	210,214	47,401	125,217	1,083	1,887	—	3,858
Caribou.....	1,706	—	27,907	—	27,907	26,333	4,805	12,553	293	164	3,638	151
Cassia.....	7,189	—	58,186	103	58,083	50,746	9,719	31,104	107	359	—	131
Clark.....	69	—	3,651	—	3,651	3,557	174	1,406	48	9	—	58
Clearwater.....	1,244	—	32,228	8	32,220	31,361	7,264	9,721	341	169	5,742	201
Custer.....	478	—	9,492	1	9,491	9,039	898	5,649	50	246	—	290
Elmore.....	2,115	—	52,254	103	52,151	50,022	9,327	29,526	146	538	5,091	315
Franklin.....	558	—	24,287	—	24,287	23,777	4,519	15,029	174	419	3,222	150
Fremont.....	1,266	—	30,971	—	30,971	29,810	8,158	17,824	42	1,456	—	495
Gem.....	309	—	24,360	—	24,360	23,891	1,082	12,683	70	262	3,578	220
Gooding.....	846	—	27,047	—	27,047	26,317	2,049	14,150	40	746	139	364
Idaho.....	1,010	—	33,801	87	33,714	32,735	5,704	14,063	97	1,126	46	26
Jefferson.....	297	—	34,229	—	34,229	33,951	4,205	26,436	176	210	—	97
Jerome.....	1,001	—	29,555	—	29,555	28,826	2,633	16,552	156	672	—	113
Kootenai.....	10,575	—	214,569	—	214,569	204,859	27,039	102,044	1,886	1,306	—	6,749
Latah.....	3,704	—	68,014	—	68,014	65,540	4,636	29,293	919	6,104	—	4,542
Lemhi.....	1,231	—	18,346	76	18,270	17,116	2,038	7,108	34	317	3,059	182
Lewis.....	350	—	15,906	—	15,906	15,416	3,156	9,628	1	354	—	97
Lincoln.....	271	—	9,429	76	9,353	9,059	1,277	5,356	36	115	—	5
Madison.....	730	—	52,473	—	52,473	51,691	5,826	24,611	175	172	12,284	388
Minidoka.....	9,361	—	70,731	—	70,731	61,178	4,933	21,637	82	3,662	19,732	—
Nez Perce.....	4,733	333	86,102	—	86,102	81,243	6,594	36,237	644	487	—	234
Oneida.....	203	—	13,580	—	13,580	13,429	3,412	7,281	84	14	1,775	21
Owyhee.....	400	—	20,841	—	20,841	20,394	1,697	12,943	111	—	—	62
Payette.....	969	—	32,804	—	32,804	31,738	3,099	19,712	123	309	—	284
Power.....	491	—	26,333	—	26,333	25,940	3,773	10,854	2	168	4,115	210
Shoshone.....	1,138	—	36,696	9	36,687	36,024	4,453	16,624	87	648	560	120
Teton.....	237	—	13,118	1	13,117	12,968	1,854	6,556	52	18	3,725	14
Twin Falls.....	4,727	—	198,060	2,949	195,111	190,946	23,746	91,350	3,217	1,678	48,602	2,397
Valley*.....	1,722	—	37,784	—	37,784	35,659	7,684	9,908	58	343	7,182	105
Washington.....	2,728	—	30,580	—	30,580	27,827	2,541	10,688	137	240	3,757	379

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
GEORGIA—Con.											
Walker	4,586	—	5,304	574	13	6	59	783	640	1,964	1,543
Walton	4,581	24	3,764	2,840	1,534	527	75	578	1,003	1,707	2,669
Ware	7,434	428	4,164	2,170	1,033	297	—	479	1,287	1,396	3,705
Warren	744	—	431	133	—	—	112	29	245	341	288
Washington	4,332	—	2,117	322	936	37	44	299	469	773	1,222
Wayne	3,226	—	2,384	628	651	36	200	912	485	483	1,818
Webster	703	—	166	6	24	72	60	—	—	38	68
Wheeler	414	—	360	10	328	—	23	1	640	55	102
White	10,509	—	1,837	295	568	159	42	347	295	383	1,587
Whitfield	10,425	23	7,170	4,459	2,058	302	13	5,087	68	8,510	6,256
Wilcox	718	—	650	31	46	—	48	46	585	128	326
Wilkes	1,030	23	1,353	350	104	17	47	55	489	947	722
Wilkinson	1,386	—	1,156	34	268	1	45	42	56	352	441
Worth	3,887	6	1,454	379	312	59	—	179	69	388	661
HAWAII³											
Hawaii	13,860	184	28,095	18,000	—	2,893	1,549	16,098	17,153	12,369	8,812
Honolulu City and County ²	25,138	91	130,223	53,696	—	5,552	5,859	70,257	68,881	104,075	89,766
Kauai	6,645	—	8,900	5,559	—	1,202	5	4,297	17,204	2,514	4,258
Maui	28,264	—	22,437	11,131	—	1,736	443	20,091	1,873	24,356	6,410
IDAHO											
Ada	34,627	15,455	36,595	23,026	3,395	3,553	4,756	10,998	9,571	31,086	14,054
Adams	885	—	447	135	41	32	131	44	—	86	78
Bannock	7,258	880	8,575	4,400	3,163	69	385	3,653	632	3,871	4,255
Bear Lake*	782	23	648	125	13	3	393	78	20	282	226
Benewah	1,134	66	614	139	20	39	1,122	180	60	282	601
Bingham	4,969	35	3,848	970	194	19	775	1,017	178	1,330	1,169
Blaine	4,072	772	2,697	2,107	432	394	142	1,186	—	4,833	1,925
Boise	1,479	—	696	20	113	41	21	20	—	108	273
Bonner*	8,174	1,305	3,683	1,392	1,007	47	201	348	34	4,548	4,043
Bonneville	6,169	3,552	9,913	7,668	2,799	465	1,255	5,041	—	3,989	4,320
Boundary	2,220	22	1,432	150	—	—	130	271	—	674	439
Butte*	815	7	315	—	—	—	95	41	—	121	198
Camas	560	—	141	13	—	—	104	15	—	15	22
Canyon	11,569	1,439	9,061	4,701	4,355	597	4,591	3,257	5,395	3,866	5,079
Caribou	3,037	19	1,394	155	1	147	332	198	—	279	608
Cassia	4,037	16	2,667	753	1,929	—	2,635	563	—	247	1,442
Clark	622	—	139	23	—	—	79	—	—	28	46
Clearwater	7,533	—	1,226	205	—	71	23	1,791	—	811	442
Custer	908	9	347	138	7	4	60	54	—	87	50
Elmore	3,528	184	1,905	392	392	—	166	547	—	300	608
Franklin	1,271	2	577	42	115	—	56	93	—	212	389
Fremont	2,069	6	785	221	286	—	350	335	—	316	482
Gem	1,397	22	1,445	179	—	3	734	236	—	437	617
Gooding	2,699	—	717	172	270	11	370	2,785	—	178	453
Idaho	7,605	181	1,489	74	136	—	178	168	—	1,301	1,046
Jefferson	1,917	—	908	951	127	1	137	67	—	240	623
Jerome	2,976	263	1,419	493	230	42	120	509	123	1,270	435
Kootenai	15,753	829	10,593	4,636	3,645	838	1,076	2,369	—	14,723	6,220
Latah	7,977	191	3,664	696	166	1	159	935	36	1,766	3,566
Lemhi	1,360	—	726	113	—	—	22	156	—	2,193	336
Lewis	2,455	87	602	26	—	9	200	80	—	166	603
Lincoln	1,172	—	310	383	—	—	86	123	—	210	200
Madison	2,727	17	1,557	469	1,553	49	216	850	—	2,039	999
Minidoka	2,773	—	2,812	740	768	—	2,387	370	—	1,441	944
Nez Perce	7,738	1,981	4,490	3,582	2,271	602	365	2,632	—	3,221	3,972
Oneida	894	13	515	87	101	11	196	432	—	9	125
Owyhee	1,622	9	635	104	320	—	1,703	137	—	190	175
Payette	1,720	24	1,622	354	219	6	165	635	—	821	1,814
Power	2,616	—	982	169	—	—	700	406	980	1,198	576
Shoshone	4,125	50	1,903	1,001	431	77	—	169	—	4,504	2,333
Teton	535	—	227	29	172	15	111	47	—	39	74
Twin Falls	11,594	1,388	5,602	4,054	1,255	291	1,451	1,311	2,200	2,724	2,161
Valley*	3,659	37	5,014	369	472	11	570	228	113	1,705	1,557
Washington	2,039	528	1,498	424	9	34	1,557	169	—	1,371	493

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
GEORGIA—Con.											
Walker	694	4,297	120	4,385	18,635	—	38,134	38,134	16,000	19,277	44,247
Walton	781	5,040	1,718	5,390	13,478	—	41,507	41,345	14,490	13,083	45,019
Ware	1,037	4,657	1,132	2,798	2,569	—	28,548	28,548	12,135	11,559	16,687
Warren	185	594	579	1,182	559	—	9,456	9,456	650	906	12,582
Washington	475	1,800	1,282	1,254	5,647	—	22,267	22,212	12,115	2,705	23,508
Wayne	554	2,110	449	2,150	1,039	—	24,987	24,766	—	5,548	48,158
Webster	92	257	—	169	68	—	225	225	—	225	1,574
Wheeler	166	527	30	188	89	—	564	480	—	144	1,572
White	718	2,562	624	1,210	3,228	—	13,564	13,419	7,040	3,580	9,832
Whitfield	1,835	7,512	2,986	4,187	88,410	—	100,455	100,455	—	86,080	184,135
Wilcox	129	878	17	473	241	—	2,688	2,500	1,500	923	1,846
Wilkes	271	911	135	1,270	7,718	—	4,731	4,731	1,335	2,803	9,808
Wilkinson	261	1,544	5	530	625	—	1,469	1,449	—	1,420	15,329
Worth	330	1,642	436	1,670	6,524	—	7,243	7,243	2,680	1,563	14,505
HAWAII³											
Hawaii	5,102	23,035	7,681	32,718	19,780	—	167,975	167,975	—	13,528	119,930
Honolulu City and County ²	43,246	50,572	122,492	189,525	211,457	—	1,698,471	1,614,971	—	45,455	1,009,234
Kauai	2,802	6,568	2,489	22,123	8,434	—	51,883	51,883	—	4,999	44,025
Maui	8,114	22,508	8,957	17,917	16,958	—	208,181	208,181	—	41,083	117,560
IDAHO											
Ada	12,793	20,931	15,061	31,696	7,304	—	227,498	225,179	141,000	1,339	245,657
Adams	287	193	53	570	205	—	838	838	—	176	2,493
Bannock	2,445	6,957	1,417	4,140	5,540	776	43,145	43,011	1,175	1,852	52,949
Bear Lake*	799	689	104	1,089	555	—	983	983	—	390	4,996
Benewah	390	418	329	1,356	1,767	—	6,218	4,053	75	152	7,473
Bingham	1,525	1,823	1,260	2,527	1,479	—	20,859	19,024	12,775	3,411	24,558
Blaine	2,612	1,962	1,437	2,960	3,834	—	28,380	28,309	15,710	2,862	21,526
Boise	493	600	283	188	153	—	4,897	4,879	4,820	35	5,008
Bonner*	1,867	1,711	261	2,458	4,282	—	19,554	19,466	—	8,711	25,055
Bonneville	3,013	6,584	3,699	5,048	33,823	—	106,642	106,642	44,885	57,634	56,939
Boundary	451	876	182	599	5,470	—	6,516	6,516	—	2,826	9,706
Butte*	211	335	50	566	245	—	574	574	—	7	4,466
Camas	162	201	42	159	31	—	792	792	460	—	1,326
Canyon	3,476	7,159	5,598	8,026	3,213	—	103,457	103,454	85,125	510	60,562
Caribou	908	1,101	759	596	1,574	—	10,148	10,088	500	704	21,315
Cassia	688	1,917	259	1,892	7,337	—	34,289	34,289	21,940	7,802	28,733
Clark	132	150	56	761	94	—	817	817	—	117	4,596
Clearwater	651	843	281	1,310	859	—	8,842	8,819	—	2,638	10,677
Custer	239	329	113	459	452	—	2,202	2,197	—	409	2,934
Elmore	631	2,906	781	2,066	2,129	—	16,314	16,273	12,310	940	10,011
Franklin	398	527	98	1,003	510	—	6,315	6,216	5,931	263	5,041
Fremont	504	1,445	1,717	1,477	1,161	—	25,489	24,214	9,255	466	23,842
Gem	636	778	388	206	469	—	4,053	4,053	3,160	—	4,642
Gooding	729	467	1,243	784	730	—	20,673	20,670	9,415	—	12,962
Idaho	778	762	374	3,285	979	—	11,521	11,379	—	1,169	19,769
Jefferson	409	639	565	448	278	—	9,916	9,916	9,170	61	12,670
Jerome	949	1,160	553	791	729	—	10,485	10,485	7,345	1,584	8,697
Kootenai	5,629	11,164	3,781	11,618	9,710	—	84,070	82,370	28,140	19,590	65,919
Latah	830	1,976	385	2,334	2,474	—	8,191	8,056	2,615	1,799	14,421
Lemhi	390	515	376	229	1,154	—	9,807	9,807	490	1,480	11,219
Lewis	297	317	167	327	490	—	2,997	2,997	2,851	95	5,400
Lincoln	272	396	203	192	294	—	3,523	3,523	3,355	—	6,406
Madison	602	661	679	1,643	782	—	16,568	16,568	9,100	1,388	12,894
Minidoka	987	1,314	568	961	9,553	—	10,902	10,902	3,092	433	18,659
Nez Perce	2,000	4,182	2,691	3,914	4,479	380	44,642	44,512	—	5,351	71,903
Oneida	375	338	234	924	151	—	5,091	5,069	4,845	222	3,868
Owyhee	487	471	527	898	447	—	8,912	8,912	3,521	650	8,194
Payette	666	1,560	918	786	1,066	—	16,179	15,844	14,000	606	10,337
Power	558	913	537	393	393	—	13,746	13,746	1,265	—	17,846
Shoshone	1,241	962	641	548	663	—	9,136	9,118	—	731	18,014
Teton	374	854	58	68	149	—	10,544	10,415	6,910	262	11,361
Twin Falls	1,616	3,479	2,516	2,060	4,165	—	41,322	41,197	26,840	3,563	70,672
Valley*	344	1,301	888	1,795	2,125	—	17,938	17,603	7,780	1,907	18,026
Washington	899	628	369	2,608	2,753	—	6,093	6,089	3,140	102	16,481

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
ILLINOIS—Con.											
Rock Island	14,948	5,108	20,544	10,804	2,668	235	2,629	9,628	11,025	7,826	3,169
St Clair	26,967	249	28,387	9,796	6,624	115	369	5,343	33,619	12,224	3,792
Saline	3,750	72	2,232	402	—	—	61	422	1,139	1,061	177
Sangamon	23,597	3,677	30,111	13,261	979	125	298	12,856	19,460	10,602	199
Schuyler	691	—	200	1,006	226	—	436	266	—	268	—
Scott	1,192	—	436	39	—	—	211	845	569	—	—
Shelby	4,860	71	1,354	695	643	—	107	502	320	—	—
Stark	1,221	—	372	208	31	—	3	3,195	—	—	56
Stephenson	5,965	300	4,121	2,604	1,251	13	375	3,032	2,347	2,079	2,406
Tazewell	13,656	83	12,156	9,108	52	8	467	18,260	3,105	4,781	2,089
Union	1,330	—	878	412	—	—	86	211	938	232	191
Vermilion	8,641	575	9,909	4,805	924	109	1,168	786	8,332	4,516	1,549
Wabash	1,219	90	1,196	654	338	—	2,699	2,171	371	299	—
Warren	3,321	67	1,472	836	403	607	45	446	1,402	116	697
Washington	1,492	—	945	344	292	—	78	182	—	294	4
Wayne	2,686	—	1,078	209	556	—	255	359	599	2	—
White	3,420	62	1,333	73	191	—	441	269	745	593	19
Whiteside	9,179	164	5,431	2,736	891	38	3,465	3,998	2,071	2,349	2,088
Will	55,694	5,116	56,923	37,322	13,493	3,425	5,059	44,982	10,566	14,831	8,574
Williamson	7,217	1,712	4,577	2,643	688	—	65	1,195	3,374	2,406	144
Winnebago	33,636	16,692	43,273	21,908	3,685	1,396	228	28,784	19,698	17,998	8,492
Woodford	5,108	—	2,403	524	250	—	83	519	305	279	—
INDIANA											
Adams	3,293	17	1,535	515	758	—	570	688	1,076	2,247	2,516
Allen	24,851	850	33,024	17,502	10,610	55	695	22,956	13,961	19,224	5,624
Bartholomew	6,609	990	5,046	4,312	3,012	54	350	4,746	542	4,905	2,970
Benton	2,081	—	489	165	276	—	362	47	—	598	77
Blackford	1,392	—	943	483	516	—	242	165	—	1,734	576
Boone	4,729	—	3,290	1,347	1,611	—	439	517	479	5,555	614
Brown	1,908	—	495	50	458	—	144	511	—	1,084	527
Carroll	3,067	30	924	305	375	—	338	266	—	1,237	136
Cass	3,600	109	2,776	1,735	788	20	474	1,237	502	4,425	579
Clark	5,742	60	7,202	4,281	2,658	33	770	2,575	4,691	5,969	3,097
Clay	2,419	27	961	461	293	—	90	558	1,532	6,932	196
Clinton	4,448	—	2,361	1,515	1,877	8	335	590	—	4,341	258
Crawford	1,411	—	140	31	185	—	115	17	—	745	144
Daviess	4,599	178	1,110	624	502	—	274	708	786	1,344	697
Dearborn	3,543	—	2,552	558	2,200	—	833	633	104	2,976	1,333
Decatur	3,019	23	1,184	745	368	12	159	712	261	1,605	448
De Kalb	4,527	290	2,744	1,093	1,721	16	678	797	13	6,012	1,118
Delaware	8,780	123	8,750	5,501	1,224	—	934	1,337	6,426	6,627	6,777
Dubois	5,939	13	2,041	462	890	12	238	2,834	104	5,413	723
Elkhart	12,401	865	17,654	8,437	596	217	612	6,469	7,169	10,298	776
Fayette	2,697	321	1,726	1,400	983	—	151	391	1,638	3,464	1,002
Floyd	3,344	24	5,250	4,267	1,337	32	658	1,573	2,533	4,498	2,040
Fountain	2,966	—	770	174	1,597	—	37	243	—	930	672
Franklin	3,335	15	334	42	325	—	97	146	262	317	344
Fulton	2,945	99	1,438	466	340	15	244	603	579	1,338	405
Gibson	4,192	—	1,436	742	659	27	496	297	165	2,058	1,911
Grant	6,479	446	7,244	4,061	1,701	36	428	904	2,103	5,771	1,370
Greene	3,623	9	1,178	789	734	5	248	522	492	2,574	407
Hamilton	25,118	42	13,893	12,414	4,380	50	1,340	3,981	1,013	12,853	—
Hancock	7,384	—	2,638	1,972	1,557	73	419	780	—	2,364	—
Harrison	3,427	—	989	219	300	—	180	700	—	544	532
Hendricks	6,058	8	5,763	4,905	2,738	13	288	1,037	—	6,163	1,094
Henry	5,433	5	2,189	1,816	715	—	194	751	1,813	3,766	337
Howard	8,876	474	10,463	5,684	2,134	113	268	1,867	5,709	8,257	1,761
Huntington	4,318	541	2,120	1,568	1,033	5	352	518	296	3,200	1,168
Jackson	3,256	523	2,458	1,251	475	14	278	1,539	556	3,406	764
Jasper	2,868	27	2,236	710	137	—	474	315	8	1,645	1,601
Jay	4,052	46	1,370	645	690	—	518	169	291	988	136
Jefferson	3,026	64	1,677	416	354	—	1,020	1,053	243	3,894	819
Jennings	2,570	556	1,068	820	165	—	171	290	257	787	376
Johnson	8,062	323	6,667	1,273	3,232	22	408	3,055	—	5,757	448
Knox	3,494	—	2,101	1,686	608	72	609	990	1,734	3,078	954
Kosciusko	6,859	545	4,098	2,494	858	—	930	1,954	344	4,432	336
Lagrange	3,052	—	689	169	705	8	433	271	—	674	277
Lake	35,466	1,920	59,301	30,313	11,994	260	965	58,440	35,112	73,226	27,960
La Porte	9,031	230	7,540	5,054	3,039	246	367	4,859	4,845	11,925	6,471
Lawrence	5,448	76	2,813	1,884	1,369	14	253	1,175	366	1,397	1,991
Madison	10,548	646	12,268	10,041	6,166	64	2,375	4,190	4,356	8,497	4,656
Marion ²	67,548	93,490	107,627	99,881	39,995	295	4,285	80,892	87,568	68,754	30,172
Marshall	4,176	492	3,257	854	865	11	697	901	554	4,063	831
Martin	1,504	—	422	75	386	—	124	312	—	395	458
Miami	2,818	87	1,493	1,227	948	8	240	419	317	1,471	665
Monroe	8,674	3,235	5,864	4,432	2,691	428	152	5,346	3,452	15,148	6,265
Montgomery	5,136	282	1,918	1,563	689	5	594	2,318	1,011	1,865	175
Morgan	4,808	—	3,071	2,406	1,554	11	174	677	14	2,592	308

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
INDIANA—Con.												
Newton	368	—	30,385	173	30,212	29,793	3,993	17,919	472	985	—	189
Noble	2,893	13	96,599	249	96,350	92,518	9,584	42,188	1,131	1,092	20,141	226
Ohio	1,631	—	13,920	63	13,857	12,262	1,028	4,849	95	182	—	105
Orange	3,500	—	45,441	751	44,690	41,392	2,212	17,806	188	427	11,201	137
Owen	108	—	27,479	83	27,396	27,316	3,482	16,145	2,315	920	—	548
Parke	3,453	—	28,785	168	28,617	25,009	2,467	14,504	188	333	—	417
Perry	11,081	—	59,652	162	59,490	42,906	3,992	18,013	236	386	9,967	122
Pike	615	—	32,006	163	31,843	30,964	1,464	12,198	246	882	—	420
Porter	5,922	303	400,344	1,061	399,283	393,609	50,827	147,754	7,977	2,736	122,083	1,211
Posey	2,398	—	62,547	318	62,229	59,468	5,024	31,737	906	1,561	—	898
Pulaski	4,232	—	43,183	133	43,050	39,209	8,014	14,006	708	913	9,477	189
Putnam	2,731	—	85,092	198	84,894	81,867	9,796	38,492	1,278	1,289	17,353	995
Randolph	584	—	62,579	211	62,368	61,674	6,250	28,800	388	2,067	11,509	544
Ripley	4,382	—	47,503	—	47,503	42,867	3,063	27,651	245	595	—	179
Rush	437	107	38,273	112	38,161	37,082	3,297	15,632	243	634	9,176	263
St Joseph	46,430	5,588	593,884	—	593,884	539,331	74,594	256,396	2,491	26,488	189	5,198
Scott	9,401	—	58,291	210	58,081	49,130	5,308	22,912	339	599	10,303	729
Shelby	175	397	100,657	273	100,384	99,533	22,787	47,716	847	1,324	19,860	1,243
Spencer	1,825	—	38,713	226	38,487	36,390	3,834	21,775	518	737	—	171
Starke	1,405	—	52,857	—	52,857	49,986	3,066	23,743	949	560	12,046	691
Steuben	1,135	57	56,769	406	56,363	55,088	3,677	28,758	366	2,023	—	1,036
Sullivan	1,078	116	55,822	201	55,621	54,543	3,754	21,022	553	1,019	—	120
Switzerland	783	—	15,479	132	15,347	14,619	3,001	10,513	104	102	—	353
Tippecanoe	4,678	—	230,482	39	230,443	226,638	27,855	122,132	3,097	15,850	—	1,200
Tipton	5,937	124	55,316	92	55,224	48,730	4,115	16,936	663	502	17,846	149
Union	124	—	14,424	353	14,071	13,939	799	7,922	267	253	—	135
Vanderburgh	12,926	5,255	376,581	2,968	373,613	349,255	39,541	161,216	7,910	10,308	—	5,830
Vermillion	676	—	33,133	—	33,133	32,377	3,939	19,036	388	554	—	107
Vigo	1,981	—	203,167	758	202,409	199,387	28,025	129,464	3,819	3,964	—	1,722
Wabash	621	—	88,177	624	87,553	86,665	9,122	38,330	737	1,741	20,895	393
Warren	1,065	—	16,123	74	16,049	14,956	2,162	8,496	111	319	—	371
Warrick	7,946	162	96,798	—	96,798	89,406	9,339	48,623	1,562	1,940	—	1,288
Washington	2,561	112	54,205	212	53,993	51,161	2,826	24,245	203	619	9,591	254
Wayne	47,559	—	179,268	963	178,305	139,130	13,540	73,571	2,018	3,143	—	1,378
Wells	10,521	—	74,891	222	74,669	64,019	9,175	27,514	987	1,647	12,401	250
White	1,940	106	70,527	158	70,369	68,176	15,159	40,728	945	599	10,626	202
Whitley	8,102	59	58,259	272	57,987	49,986	4,401	29,735	528	1,009	—	1,120
IOWA												
Adair	2,906	—	19,805	509	19,296	16,486	2,875	7,438	116	58	—	784
Adams	1,733	—	9,917	—	9,917	8,320	426	4,358	120	69	—	516
Allamakee	641	—	32,744	414	32,330	31,580	2,782	14,677	193	364	4,644	1,380
Appanoose	1,250	—	28,982	622	28,360	27,202	3,976	15,552	209	179	—	1,341
Audubon	500	—	16,021	280	15,741	15,243	1,841	7,586	225	42	—	710
Benton	5,821	—	49,208	—	49,208	42,107	3,541	22,764	383	312	—	1,770
Black Hawk	28,839	—	355,012	2,015	352,997	323,133	58,313	115,942	3,179	15,960	17,559	9,604
Boone	4,631	—	65,557	1,860	63,697	55,847	5,412	24,188	524	698	13,853	123
Bremer	9,129	—	63,766	254	63,512	55,608	4,493	28,761	1,019	376	7,885	1,965
Buchanan	1,497	—	40,454	—	40,454	38,902	3,366	17,860	440	91	6,693	81
Buena Vista	2,169	—	58,806	699	58,107	56,451	10,133	26,129	331	112	12,130	869
Butler	1,071	—	25,904	—	25,904	24,957	3,402	13,050	245	24	—	1,385
Calhoun	1,154	—	30,347	—	30,347	28,119	1,989	16,197	263	1,187	—	2,340
Carroll	8,350	—	52,388	1,155	51,233	43,221	6,924	21,500	351	2,272	1	852
Cass	6,421	—	59,360	310	59,050	53,191	10,652	18,601	1,153	222	19,572	1,277
Cedar	3,306	—	42,008	1,453	40,555	35,855	4,823	20,086	277	663	—	734
Cerro Gordo	3,643	—	119,713	764	118,949	115,179	18,338	63,271	1,240	3,049	—	1,422
Cherokee	2,082	—	32,960	682	32,278	30,369	5,451	13,882	331	520	18	353
Chickasaw	5,015	—	30,405	825	29,580	24,816	2,354	13,047	276	337	—	640
Clarke	1,042	—	25,626	509	25,117	24,067	3,443	9,616	84	276	5,441	703
Clay	8,005	—	69,709	37	69,672	60,695	9,018	17,084	351	2,534	22,709	164
Clayton	2,582	—	42,484	766	41,718	39,039	5,602	20,856	315	1,174	—	733
Clinton	856	—	112,285	4,828	107,457	104,995	17,285	55,638	1,131	785	—	1,136
Crawford	7,830	—	49,170	567	48,603	39,763	4,127	15,347	270	312	7,035	1,488
Dallas	3,919	—	94,828	2,184	92,644	88,404	17,069	52,002	672	858	7,130	3,406
Davis	3,652	—	26,590	678	25,912	23,152	3,175	7,227	67	104	8,993	156
Decatur	432	—	21,582	395	21,187	20,836	1,268	9,032	108	265	5,011	242
Delaware	1,436	—	50,616	275	50,341	49,084	9,077	19,707	318	201	11,189	1,564
Des Moines	3,251	—	108,420	2,185	106,235	102,266	11,047	61,800	1,105	1,395	—	1,439
Dickinson	3,026	—	45,341	717	44,624	41,635	5,255	15,938	432	273	10,058	450
Dubuque	6,302	—	202,648	2,379	200,269	188,835	34,669	72,912	1,861	9,922	1	8,954
Emmet	4,169	—	47,820	508	47,312	43,661	2,603	32,008	319	149	15	1,076
Fayette	1,038	—	44,268	297	43,971	43,009	5,665	25,242	763	627	—	2,571
Floyd	1,268	—	42,892	—	42,892	41,130	2,562	17,857	442	513	9,502	633
Franklin	661	—	28,874	113	28,761	28,205	2,215	11,449	310	847	4,892	1,045
Fremont	451	—	18,059	—	18,059	17,395	1,452	9,375	86	178	—	851
Greene	1,031	—	34,734	589	34,145	32,469	2,346	12,316	348	1,987	7,425	275
Grundy	3,021	—	37,586	363	37,223	34,820	3,247	17,832	624	1,138	3,565	498
Guthrie	3,300	—	31,283	929	30,354	27,317	1,700	13,782	310	528	2,516	1,363
Hamilton	11,088	—	64,270	125	64,145	53,412	11,298	23,433	209	351	11,649	2,420

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
INDIANA—Con.											
Newton	2,399	16	573	344	723	—	462	78	29	1,137	259
Noble	5,047	92	2,692	980	659	8	405	742	1,037	4,363	181
Ohio	992	—	430	31	177	—	71	15	8	756	95
Orange	2,503	176	647	27	398	—	279	74	92	1,165	441
Owen	2,297	18	462	139	596	—	100	3	—	207	304
Parke	2,674	—	520	125	263	—	162	165	659	453	—
Perry	2,063	42	768	112	269	—	149	795	606	1,355	653
Pike	1,551	—	373	86	525	—	173	536	33	259	641
Porter	14,554	273	8,979	4,711	3,534	40	366	7,901	—	9,300	3,048
Posey	4,259	17	1,140	760	545	—	241	341	836	1,065	577
Pulaski	2,118	36	747	85	3,843	—	586	167	—	2,244	315
Putnam	4,760	52	957	624	785	—	121	223	1,401	2,493	238
Randolph	3,984	92	1,250	769	728	—	305	225	406	1,387	481
Ripley	3,281	—	909	154	229	—	94	183	391	2,092	131
Rush	2,718	—	1,377	982	637	—	167	131	4	991	132
St Joseph	23,761	10,832	22,775	15,417	18,098	1,071	787	15,752	26,004	12,500	4,196
Scott	1,798	—	1,555	294	461	—	96	65	30	2,448	1,686
Shelby	3,448	1,243	3,159	1,771	1,558	38	128	1,564	11	6,168	927
Spencer	2,844	2	776	536	521	—	208	342	302	904	707
Starke	2,659	—	913	557	409	—	402	54	426	949	245
Steuben	3,099	33	1,766	672	1,136	—	641	732	572	1,968	400
Sullivan	3,145	138	486	414	672	—	217	720	747	2,494	734
Switzerland	950	—	190	29	141	—	103	31	—	147	85
Tippecanoe	10,362	351	11,853	8,340	1,641	40	714	4,692	5,168	7,275	2,456
Tipton	2,652	—	798	601	274	—	1,434	325	—	1,198	627
Union	1,201	—	384	26	267	—	63	2	—	531	74
Vanderburgh	14,456	5,267	24,889	14,478	3,522	684	1,695	15,521	11,791	14,158	567
Vermillion	1,934	—	390	127	1,045	—	167	154	—	837	4
Vigo	6,908	69	6,062	6,069	2,000	50	677	3,800	2,842	5,457	341
Wabash	3,329	135	2,319	1,859	956	32	211	630	136	3,281	826
Warren	1,706	—	266	60	130	—	227	186	—	156	297
Warrick	3,999	24	2,500	1,549	1,244	—	308	705	509	5,233	1,686
Washington	3,991	227	742	649	767	—	214	588	—	1,501	637
Wayne	7,004	1,820	6,291	4,970	2,254	—	262	4,575	1,643	5,347	2,437
Wells	3,528	—	1,675	579	1,229	9	389	616	—	5,771	1,128
White	3,434	112	814	997	556	—	566	260	—	948	151
Whitley	2,925	29	1,447	662	1,637	—	1,644	433	—	1,463	756
IOWA											
Adair	4,266	33	712	94	44	—	183	195	1	202	547
Adams	1,260	46	382	39	47	1	45	154	—	192	155
Allamakee	3,536	4	1,115	120	52	1	71	1,605	790	694	388
Appanoose	3,583	521	1,558	197	83	42	108	302	520	900	99
Audubon	3,174	40	428	37	203	1	126	200	216	200	543
Benton	6,397	93	1,603	323	327	50	26	955	26	2,527	752
Black Hawk	29,728	4,518	15,649	8,960	6,187	696	74	8,622	15,790	28,445	7,107
Boone	5,303	36	1,921	814	32	24	422	698	93	2,374	222
Bremer	4,883	61	2,300	356	12	65	168	1,143	42	933	1,571
Buchanan	5,353	101	1,898	316	220	—	29	850	180	1,259	490
Buena Vista	4,455	113	3,196	361	175	47	286	937	107	1,061	1,570
Butler	3,843	2	1,067	129	59	24	166	311	—	528	869
Calhoun	3,559	15	1,084	84	—	2	4	435	3	556	428
Carroll	5,832	120	2,149	333	140	185	491	2,158	521	684	791
Cass	6,208	83	1,480	373	166	1	56	330	51	339	72
Cedar	5,710	54	1,198	354	232	6	35	475	300	1,494	713
Cerro Gordo	8,308	847	5,219	2,509	1,347	224	19	2,480	2,883	10,766	1,295
Cherokee	5,182	127	1,075	166	192	58	177	473	3,409	727	849
Chickasaw	3,988	12	830	303	65	45	203	379	—	993	279
Clarke	2,627	29	813	84	55	—	96	229	—	521	148
Clay	5,077	371	1,583	312	139	4	62	780	1,111	922	997
Clayton	5,485	7	1,393	501	101	—	104	887	482	918	2,196
Clinton	13,946	178	6,798	2,439	858	67	535	2,135	2,327	3,048	1,173
Crawford	6,414	107	1,397	103	131	1	270	962	159	2,520	575
Dallas	7,638	178	3,252	348	418	76	276	1,503	16	2,133	1,034
Davis	2,638	48	418	67	108	7	59	149	30	832	218
Decatur	2,630	12	500	46	25	8	312	193	4	161	298
Delaware	7,231	72	1,313	578	—	18	21	1,516	571	748	868
Des Moines	8,586	808	5,012	3,309	585	317	778	2,084	1,982	2,638	1,143
Dickinson	6,173	12	1,403	303	194	—	371	334	—	1,507	814
Dubuque	19,860	5,038	8,515	4,418	830	396	825	4,835	12,651	7,718	5,932
Emmet	3,369	65	1,272	98	68	34	110	398	20	1,274	493
Fayette	2,258	54	1,451	549	507	107	22	1,309	237	943	2,362
Floyd	3,463	160	1,679	445	182	60	85	561	1,024	887	505
Franklin	3,572	1,416	1,111	213	—	—	10	291	147	283	329
Fremont	3,065	—	314	38	622	—	120	321	—	849	90
Greene	4,050	31	1,051	183	36	28	175	586	67	701	530
Grundy	4,495	1	1,069	150	80	8	39	1,086	218	542	488
Guthrie	3,453	55	750	75	47	—	41	327	—	405	594
Hamilton	4,430	94	1,622	711	146	73	190	1,475	—	873	383

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
INDIANA—Con.											
Newton	520	1,139	260	2,289	419	—	9,877	9,877	1,878	401	12,354
Noble	1,142	4,264	2,727	3,401	3,822	10	51,331	48,788	20,459	1,556	39,139
Ohio	207	658	—	3,591	1,595	—	325	325	325	—	4,093
Orange	403	1,702	1,245	2,481	3,298	—	20,369	20,284	13,279	1,989	19,674
Owen	357	1,322	285	1,298	80	—	5,001	4,989	2,623	—	6,877
Parke	486	1,498	589	1,973	3,608	—	10,208	9,759	6,764	647	11,575
Perry	444	1,331	1,468	4,127	16,584	—	31,073	27,305	13,890	5,892	17,562
Pike	626	1,414	10,463	538	879	—	135,273	135,239	3,173	1,433	135,537
Porter	2,596	14,907	11,608	30,031	4,901	773	221,952	199,528	68,475	2,220	127,159
Posey	805	4,045	7,804	1,931	2,761	—	114,440	109,690	51,921	5,525	74,092
Pulaski	420	1,970	315	1,070	3,841	—	11,364	11,364	682	534	22,378
Putnam	881	2,408	4,433	3,084	3,027	—	75,195	75,195	55,400	5,657	30,536
Randolph	795	2,726	848	4,370	694	—	22,009	22,009	4,323	1,337	20,074
Ripley	450	2,684	1,611	1,988	4,601	35	28,856	28,836	22,125	3,109	24,380
Rush	530	1,900	224	1,341	760	319	3,441	3,441	1,330	138	21,843
St Joseph	9,193	23,050	25,968	39,165	46,519	8,034	394,628	372,644	113,090	7,417	372,448
Scott	685	2,014	1,060	2,056	8,951	—	16,658	16,658	11,208	467	14,999
Shelby	785	2,998	906	3,839	194	657	31,332	30,552	5,492	403	46,038
Spencer	511	2,688	1,551	1,297	2,097	—	28,705	26,171	11,874	3,552	13,836
Starke	1,042	1,763	1,109	1,469	2,871	—	19,825	18,725	9,678	3,997	19,035
Steuben	483	4,772	2,240	4,391	1,179	96	37,790	36,301	23,523	940	27,290
Sullivan	528	2,050	18,413	1,071	940	138	249,911	249,411	13,260	2,526	240,831
Switzerland	260	649	351	611	728	—	10,189	10,189	8,000	1,428	5,099
Tippecanoe	2,646	8,216	3,597	17,008	3,805	—	75,138	65,238	33,785	9,289	145,166
Tipton	425	2,520	683	1,097	6,197	297	9,459	9,035	5,119	—	21,398
Union	164	1,115	714	821	132	—	12,833	12,208	10,575	—	6,325
Vanderburgh	4,644	22,400	5,924	23,995	15,722	8,636	115,253	93,208	2,292	920	156,368
Vermillion	1,119	1,809	1,699	3,007	756	—	28,276	27,076	22,723	1,139	15,227
Vigo	4,445	10,573	2,181	8,944	3,022	—	91,412	81,912	45,667	482	57,851
Wabash	695	4,313	2,974	2,873	888	—	50,981	50,981	33,102	1,278	33,966
Warren	266	1,312	168	885	1,093	—	6,503	6,404	4,290	—	15,982
Warrick	961	5,042	5,918	6,315	7,242	150	102,466	97,158	56,227	4,790	66,115
Washington	534	3,196	638	2,565	2,682	150	18,045	17,940	7,166	3,019	30,362
Wayne	2,237	7,302	2,161	10,717	39,175	—	38,562	32,342	22,110	73	77,065
Wells	431	3,105	1,861	899	10,650	—	34,130	32,839	20,033	260	30,741
White	891	3,237	1,312	1,798	2,043	150	26,965	26,465	13,553	1,811	34,030
Whitley	685	2,900	1,615	1,398	7,841	160	17,930	15,798	9,506	1,200	25,914
IOWA											
Adair	178	936	277	422	2,810	—	7,520	7,457	3,300	1,779	9,426
Adams	191	301	49	395	1,597	—	1,186	1,186	665	—	5,608
Allamakee	438	625	303	580	750	—	7,944	7,838	962	1,110	11,841
Appanoose	564	775	494	175	1,158	—	9,293	9,149	5,502	1,438	11,230
Audubon	246	620	107	539	498	—	3,840	3,839	—	—	6,461
Benton	610	829	711	1,649	7,101	—	26,393	25,931	2,855	13,511	19,374
Black Hawk	3,928	7,201	12,803	11,181	29,773	91	222,611	221,428	8,633	8,747	189,080
Boone	875	1,088	826	1,733	7,850	—	41,179	41,179	3,699	20,505	19,538
Bremer	587	1,194	924	1,363	7,904	—	22,458	22,415	4,953	4,971	18,957
Buchanan	451	824	367	1,399	1,552	—	8,339	8,304	1,356	1,104	11,691
Buena Vista	490	1,026	1,531	1,525	1,656	—	22,945	22,913	11,048	1,403	32,054
Butler	393	831	516	1,515	947	—	9,020	8,866	5,918	792	9,002
Calhoun	621	553	152	636	2,228	—	3,880	3,584	62	1,589	9,104
Carroll	913	909	706	2,313	8,012	—	25,296	25,238	12,897	3,609	33,124
Cass	750	527	1,176	754	5,859	—	23,818	23,803	10,250	4,665	17,563
Cedar	671	688	304	1,861	4,700	—	10,218	9,495	988	2,768	16,030
Cerro Gordo	1,639	2,389	2,675	3,597	3,770	—	66,905	66,494	11,592	2,910	65,116
Cherokee	648	765	142	1,275	1,909	—	8,356	7,403	22	5,147	13,363
Chickasaw	1,103	671	356	1,289	4,764	—	4,710	4,591	875	99	17,661
Clarke	289	551	519	1,986	1,050	—	9,432	9,432	3,930	584	8,387
Clay	924	685	753	4,133	8,977	—	7,161	7,161	529	372	55,014
Clayton	693	1,423	586	1,185	2,679	—	12,219	11,939	5,498	802	15,178
Clinton	1,558	2,754	5,235	3,254	2,462	—	88,679	88,658	18,265	615	87,944
Crawford	664	700	212	1,096	8,840	—	8,181	8,097	879	4,266	18,082
Dallas	970	2,016	2,751	1,727	4,240	—	57,658	55,949	31,020	5,250	24,976
Davis	390	350	316	975	2,760	—	6,371	6,371	2,600	1,674	9,015
Decatur	414	408	354	813	351	—	5,748	5,623	3,660	378	5,701
Delaware	686	675	476	1,332	1,257	—	13,228	13,202	6,079	346	15,603
Des Moines	2,590	2,297	2,672	1,726	3,969	—	46,509	46,449	18,092	2,630	50,870
Dickinson	506	1,228	841	798	2,989	—	25,962	24,837	6,541	2,344	19,253
Dubuque	3,198	4,684	3,521	12,764	11,434	—	52,464	52,375	4,760	414	108,959
Emmet	569	682	416	1,226	3,651	—	8,784	8,544	5,860	117	17,069
Fayette	700	1,432	530	1,345	962	—	10,371	10,308	1,681	969	15,424
Floyd	438	959	482	1,253	1,762	—	9,975	9,886	4,253	34	19,050
Franklin	473	681	301	835	556	—	5,263	5,263	11	1,355	7,836
Fremont	660	560	129	137	664	—	6,425	5,855	3,668	409	11,215
Greene	624	915	411	730	1,676	—	14,648	14,626	4,095	2,523	10,493
Grundy	450	709	368	1,460	2,403	—	7,565	7,143	5,057	88	16,856
Guthrie	710	1,103	298	960	3,037	—	12,337	11,928	6,718	1,939	19,336
Hamilton	421	1,259	844	2,829	10,733	—	21,747	21,659	7,258	5,979	25,441

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
IOWA—Con.											
Hancock	4,088	—	1,248	80	74	12	170	188	139	2,039	291
Hardin	5,075	114	1,497	316	150	33	414	926	235	4,397	2,321
Harrison	4,666	5	1,350	120	1,318	8	795	270	89	738	266
Henry	4,950	107	1,722	318	115	—	347	1,524	47	1,948	606
Howard	3,156	75	800	59	57	5	408	1,020	404	373	558
Humboldt	3,246	16	869	128	110	3	—	526	—	450	606
Ida	3,218	36	728	156	35	6	25	924	—	441	522
Iowa	5,189	—	1,405	366	—	1	31	273	—	957	439
Jackson	3,675	61	1,487	195	131	32	67	737	364	1,453	657
Jasper	7,406	212	3,425	1,811	288	2	369	1,140	518	3,172	1,885
Jefferson	3,289	339	1,526	265	452	13	262	632	87	548	313
Johnson	28,403	2,443	9,509	3,832	2,067	748	379	7,871	6,764	23,142	5,099
Jones	3,980	28	1,091	126	473	16	17	1,381	79	520	462
Keokuk	3,466	—	674	71	300	4	309	137	—	319	406
Kossuth	6,475	148	1,335	157	—	207	259	728	200	588	583
Lee	8,410	1,849	4,479	1,851	—	—	122	1,304	431	3,097	1,212
Linn	31,312	15,993	28,470	11,366	4,124	622	104	12,513	8,236	22,362	11,574
Louisa	2,957	—	1,116	119	182	10	1,014	157	—	1,634	373
Lucas	2,696	152	681	59	207	1	320	125	223	325	297
Lyon	4,271	49	443	109	113	8	336	961	81	468	514
Madison	3,352	24	1,058	72	79	—	239	335	27	786	181
Mahaska	6,151	124	1,421	394	525	190	200	395	855	2,006	34
Marion	6,306	133	2,790	160	165	—	27	1,984	—	1,490	353
Marshall	7,129	208	4,130	2,186	712	16	99	1,498	945	5,963	168
Mills	2,817	—	1,071	94	321	94	559	711	7	448	59
Mitchell	3,362	15	1,082	107	963	4	432	438	3	516	399
Monona	4,036	163	1,043	115	110	—	1,045	359	194	827	421
Monroe	3,266	63	698	156	10	—	66	150	—	328	38
Montgomery	4,263	45	1,036	465	724	163	109	289	181	479	236
Muscatine	5,151	384	4,901	2,454	953	60	266	2,078	2,710	5,446	3,178
O'Brien	4,847	88	684	228	851	—	18	984	35	1,031	263
Osceola	2,213	34	767	67	111	—	151	421	—	649	164
Page	4,917	1,633	1,802	236	97	1	352	1,739	176	1,757	428
Palo Alto	6,508	45	870	128	92	8	5	775	64	653	609
Plymouth	7,217	72	1,566	883	184	1	6	1,417	457	2,421	757
Pocahontas	2,907	16	902	83	25	3	—	444	17	261	436
Polk	50,916	25,302	48,484	17,971	14,031	2,682	2,917	20,743	35,569	41,921	12,776
Pottawattamie	15,612	1,521	9,931	5,955	526	422	410	5,747	1,896	15,353	3,874
Poweshiek	4,875	51	1,390	265	131	10	54	609	273	775	1,598
Ringgold	2,847	3	293	37	78	1	685	150	—	430	126
Sac	3,306	92	969	140	—	—	109	432	—	482	477
Scott	37,133	1,244	12,075	12,526	3,160	555	2,039	12,963	8,139	10,523	5,021
Shelby	5,194	104	1,103	404	155	62	121	623	—	653	831
Sioux	6,879	97	1,912	577	67	13	104	2,738	309	1,458	725
Story	15,798	600	7,407	3,160	880	370	735	5,061	852	6,918	2,661
Tama	6,419	2	1,674	440	62	1	6	473	183	632	380
Taylor	2,888	3	564	61	26	3	62	193	—	406	186
Union	3,138	54	1,231	442	291	1	89	562	3,711	1,184	980
Van Buren	2,877	3	558	74	42	2	15	220	12	179	297
Wapello	7,348	1,180	2,797	2,069	332	—	212	1,676	1,937	4,372	2,576
Warren	6,657	—	2,725	1,147	207	112	19	3,451	529	2,098	1,344
Washington	5,136	60	1,465	258	217	7	44	483	—	1,239	802
Wayne	2,381	—	487	136	31	1	49	279	315	539	384
Webster	8,202	624	3,260	1,600	737	621	289	1,732	1,401	2,302	1,302
Winnebago	2,916	173	1,486	143	19	63	320	677	20	636	412
Winneshiek	7,267	117	1,491	195	398	—	165	753	151	835	903
Woodbury	18,595	10,534	12,359	7,267	1,751	652	550	10,557	9,249	6,445	3,790
Worth	3,682	2	458	63	140	—	184	144	24	148	190
Wright	5,564	77	1,206	141	170	8	123	615	715	1,528	783
KANSAS											
Allen	1,684	97	755	517	278	—	208	308	512	628	909
Anderson	1,495	23	543	74	227	—	293	199	154	166	376
Atchison	2,453	25	1,612	979	147	113	277	504	473	717	758
Barber	2,289	3	796	191	172	—	340	166	15	162	314
Barton	4,340	190	3,299	1,388	922	—	823	1,008	79	1,641	744
Bourbon	2,356	974	1,174	769	459	—	401	425	1,084	393	95
Brown	1,635	8	589	912	352	—	505	280	1,722	788	277
Butler	7,975	485	3,987	1,470	596	45	862	3,022	267	2,240	1,857
Chase	723	1	240	59	350	—	480	57	74	8	61
Chautauqua	1,125	3	327	102	2	—	170	42	90	78	186
Cherokee	1,200	—	1,502	338	525	—	202	113	138	420	369
Cheyenne	793	9	251	14	—	—	159	112	103	35	132
Clark	827	16	350	52	—	—	204	37	33	39	131
Clay	2,639	6	752	227	—	—	380	300	3,042	253	1,367
Cloud	1,917	61	1,087	216	27	—	479	370	1,791	352	458
Coffey	7,372	275	982	887	165	—	625	457	1,504	969	279
Comanche	810	3	300	155	—	—	142	136	61	53	233
Cowley	4,738	418	3,511	1,965	416	181	1,159	1,799	120	1,839	2,399
Crawford	4,080	299	3,450	1,843	958	227	207	1,422	490	1,790	51
Decatur	1,020	11	257	92	—	—	202	88	74	84	24

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
KANSAS—Con.											
Dickinson	3,795	9	1,663	417	73	26	541	786	309	296	586
Doniphan	1,443	—	370	219	—	—	317	17	1,012	242	11
Douglas	9,189	464	10,295	4,434	1,188	—	593	4,783	10,207	1,942	5,212
Edwards	1,160	7	435	55	—	2	150	58	53	71	218
Elk	875	—	252	91	—	—	158	40	5,163	55	108
Ellis	4,093	112	2,336	953	74	69	328	1,188	114	796	1,748
Ellsworth	816	37	583	102	5	—	155	136	641	136	262
Finney	5,332	541	5,440	682	2,263	164	1,564	1,790	1,058	667	1,767
Ford	3,212	120	3,214	1,257	717	171	976	2,113	968	1,325	1,403
Franklin	940	—	1,652	130	609	—	468	268	—	735	627
Geary	2,711	53	4,452	1,073	—	172	390	1,268	136	8,048	1,373
Gove	912	—	174	26	—	—	253	62	2,731	43	107
Graham	1,525	18	349	108	—	—	188	141	92	74	56
Grant	4,498	52	980	171	20	60	528	586	396	195	1,002
Gray	1,797	5	474	69	—	—	504	94	17	80	347
Greeley	802	19	240	52	—	—	135	151	13	42	100
Greenwood	2,005	21	879	103	—	—	566	152	70	207	191
Hamilton	1,181	36	904	149	—	—	293	171	369	53	230
Harper	2,033	48	519	123	129	—	351	163	93	156	172
Harvey	5,240	494	2,702	2,549	260	—	413	1,324	1,191	1,512	1,397
Haskell	2,129	4	150	28	—	—	142	108	658	—	131
Hodgeman	906	12	191	31	—	—	313	45	455	34	84
Jackson	2,425	—	716	145	15	—	1,371	221	382	550	179
Jefferson	3,018	—	1,787	22	—	—	387	138	119	349	210
Jewell	1,401	2	230	84	—	—	248	73	167	33	267
Johnson	95,425	5,957	86,036	22,973	6,500	2,630	782	37,723	3,256	43,432	5,920
Kearny	1,740	13	834	106	—	—	434	319	86	48	235
Kingman	2,289	13	698	163	—	—	290	139	38	214	61
Kiowa	1,256	6	380	141	—	—	398	71	—	52	165
Labette	3,238	31	2,115	833	385	—	312	483	922	1,058	819
Lane	665	4	291	39	—	—	277	67	31	45	224
Leavenworth	9,527	45	5,725	2,118	655	325	517	1,309	2,256	2,094	1,553
Lincoln	1,378	5	222	97	1	—	181	41	260	60	271
Linn	2,075	—	770	230	474	—	167	334	209	208	326
Logan	1,575	596	273	76	5	—	257	111	116	54	109
Lyon	5,955	402	3,812	2,278	1,519	—	317	2,011	1,273	2,061	1,645
McPherson	9,024	1,236	2,471	1,373	963	43	476	1,149	326	2,019	3,332
Marion	1,087	23	719	198	—	—	318	423	314	1,033	534
Marshall	3,179	101	750	123	3	—	494	322	107	481	580
Meade	1,858	559	473	91	192	—	295	242	103	104	256
Miami	953	—	2,247	316	—	—	267	527	221	479	838
Mitchell	1,807	2	660	129	2	—	573	234	164	265	571
Montgomery	4,326	242	2,940	2,137	1,060	—	462	796	805	1,563	838
Morris	1,639	—	152	108	27	—	319	85	50	132	240
Morton	2,199	10	426	89	—	—	273	129	695	90	171
Nemaha	2,900	53	703	196	3	—	369	241	272	525	214
Neosho	2,352	85	1,187	936	175	—	196	448	452	562	566
Ness	1,826	6	223	25	1	—	322	59	—	84	401
Norton	1,172	—	411	98	483	—	269	225	114	166	441
Osage	2,805	6	1,203	353	264	—	463	676	317	427	699
Osborne	1,234	14	171	74	—	—	569	180	132	112	125
Ottawa	1,601	16	657	127	1,358	—	209	101	655	111	249
Pawnee	2,336	167	782	125	—	3	528	228	103	334	258
Phillips	1,567	30	570	218	2	—	346	58	815	90	455
Pottawatomie	4,589	—	1,497	125	211	—	848	389	127	480	582
Pratt	2,122	—	1,156	285	225	—	335	432	—	198	647
Rawlins	1,551	4	330	25	2	—	54	104	77	34	206
Reno	10,214	264	6,523	4,516	2,180	160	931	2,619	332	6,201	3,390
Republic	1,770	12	525	47	5	—	1,280	192	191	144	298
Rice	2,962	51	1,080	234	13	11	319	263	618	297	388
Riley	4,490	432	7,071	1,886	531	250	339	3,350	2,063	7,036	2,968
Rooks	2,240	11	728	209	1	—	346	82	834	167	307
Rush	1,540	3	347	77	1	—	446	38	220	68	203
Russell*	2,934	26	426	427	233	—	353	421	368	211	715
Saline	7,741	364	4,962	3,781	2,318	256	783	3,169	415	1,689	2,047
Scott	880	24	547	55	—	12	1,539	164	98	48	326
Sedgwick	87,594	17,271	54,465	28,694	14,833	4,124	4,527	29,981	20,525	50,674	1,691
Seward	4,385	364	2,125	713	231	139	662	1,074	320	832	2,040
Shawnee	23,348	5,779	26,159	14,109	7,644	869	1,808	11,778	12,665	15,776	4,084
Sheridan	1,524	4	209	95	1	—	273	36	53	1	116
Sherman	1,563	29	715	178	41	51	326	376	180	142	876
Smith	1,168	37	277	38	1	—	627	69	232	67	127
Stafford	1,581	5	254	346	—	—	419	120	113	71	233
Stanton	924	53	620	11	2	—	337	304	30	—	33
Stevens	2,246	549	851	88	—	—	528	245	30	141	335
Sumner	5,620	6	2,098	1,229	296	4	462	806	316	1,003	1,088
Thomas	1,875	—	825	273	—	—	483	538	880	214	497
Trego	836	11	367	96	31	—	247	34	144	6	376
Wabaunsee	1,472	—	408	70	58	—	382	51	108	153	104
Wallace	559	—	134	125	—	—	119	34	—	29	—

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
KANSAS—Con.											
Washington	3,031	44	634	43	287	—	1,459	132	1,908	168	340
Wichita	803	21	331	159	—	—	192	68	39	49	120
Wilson	1,704	61	909	207	119	—	130	209	560	217	453
Woodson	1,081	2	225	74	5	—	127	89	18	51	206
Wyandotte	14,128	1,260	34,787	23,221	5,031	1,478	2,113	6,663	11,879	10,764	2,634
KENTUCKY											
Adair	1,165	4	467	35	720	—	39	19	—	187	296
Allen	1,688	—	1,042	139	264	—	48	8	—	233	662
Anderson	629	—	1,032	246	234	21	25	160	359	588	7
Ballard	925	—	266	55	451	—	35	32	524	230	41
Barren	3,261	489	1,772	1,762	651	6	321	1,093	552	1,556	1,361
Bath	784	—	282	26	105	—	35	71	—	203	1
Bell	1,698	—	1,678	773	623	9	563	55	172	1,276	990
Boone	5,737	—	6,937	5,475	1,460	395	151	1,721	2,307	990	47
Bourbon	1,241	—	1,150	1,083	407	49	41	148	—	639	626
Boyd	2,784	85	4,360	3,594	1,164	134	122	172	4,517	4,521	1,009
Boyle	2,130	15	1,806	1,437	595	16	33	168	—	951	1,157
Bracken	886	—	284	177	92	—	18	70	—	90	234
Breathitt	565	—	523	21	332	—	27	39	25	319	258
Breckinridge	1,402	—	581	67	246	—	46	7	15	447	230
Bullitt	2,089	—	3,536	1,425	885	—	76	311	958	541	746
Butler	1,669	—	407	210	324	—	41	439	—	—	2,768
Caldwell	1,229	—	748	344	199	2	30	13	30	509	8
Calloway	1,663	14	1,830	1,418	1,767	—	48	73	369	1,037	1,566
Campbell	4,228	—	9,953	5,502	1,590	17	26	1,507	1,017	164	2,444
Carlisle	1,076	—	100	41	31	—	35	—	—	86	185
Carroll	1,045	—	567	251	1,038	—	90	136	—	567	80
Carter	1,424	—	725	263	336	—	22	96	106	529	468
Casey	121	—	263	12	388	—	51	—	—	1,075	179
Christian	3,465	32	4,056	2,802	1,791	—	62	571	2,051	757	3,452
Clark	1,702	—	2,145	2,953	834	—	237	122	1,144	3,493	1,749
Clay	2,501	—	486	79	437	—	65	52	1,000	328	300
Clinton	792	—	197	28	118	—	36	16	3	183	2
Crittenden	1,182	524	301	217	156	—	25	67	43	238	—
Cumberland	835	—	247	43	130	—	46	52	—	116	145
Daviess	5,273	2,655	6,752	5,384	2,580	543	29	2,940	1,152	1,230	7,417
Edmonson	721	3	61	9	52	—	38	45	—	53	71
Elliott	704	—	15	7	71	—	43	8	131	87	131
Estill	805	—	426	415	274	—	31	19	54	205	125
Fayette ²	19,375	117	31,926	670	7,334	9,354	26	10,376	3,364	558	1,889
Fleming	711	1	405	74	102	—	77	16	11	161	75
Floyd	2,164	20	679	1,094	837	32	57	289	2,271	162	403
Franklin	2,421	12	3,371	3,238	5	—	1,247	1,843	866	2,408	1,737
Fulton	847	—	657	292	851	37	45	92	786	576	129
Gallatin	256	—	254	21	135	—	14	12	17	—	46
Garrard	880	—	319	174	215	—	38	15	—	296	159
Grant	1,936	—	587	131	597	49	61	208	47	1,027	79
Graves	3,563	10	1,365	1,347	863	—	206	65	—	845	90
Grayson	2,161	—	817	147	1,147	5	56	206	—	811	735
Green	1,009	—	255	17	66	—	26	20	—	128	150
Greenup	1,868	—	1,559	5,551	794	20	29	24	1,051	6,202	763
Hancock	275	1	293	109	109	—	154	145	17	206	139
Hardin	4,976	65	4,898	3,684	2,005	68	68	1,290	297	3,197	695
Harlan	2,486	21	1,304	288	723	—	38	301	77	844	1,427
Harrison	1,481	3	923	777	311	—	71	97	—	667	160
Hart	946	—	354	37	365	13	94	—	—	74	307
Henderson	1,487	—	3,621	2,988	1,529	28	39	1,611	1,498	3,746	1,634
Henry	844	—	628	159	337	—	29	46	143	256	59
Hickman	724	—	148	102	130	—	54	3	717	108	—
Hopkins	4,663	—	3,647	3,487	733	—	68	496	949	9,482	2,899
Jackson	852	—	97	13	504	—	61	3	—	12	122
Jefferson	35,219	124,390	90,299	52,086	27,725	1,385	1,258	27,010	37,403	128,610	20,428
Jessamine	1,947	—	2,333	1,975	956	—	21	464	16	1,226	538
Johnson	1,185	31	532	409	378	—	40	756	720	186	2,701
Kenton	14,616	79,408	18,645	11,110	3,350	33	61	4,090	12,653	954	3,999
Knott	1,354	—	484	45	559	—	68	182	317	123	29
Knox	388	—	831	49	43	—	48	198	2,309	463	235
Larue	895	—	249	40	701	—	29	42	—	162	13
Laurel	3,743	—	1,398	871	1,760	—	36	314	288	748	777
Lawrence	1,302	—	242	195	235	—	163	45	691	383	199
Lee	887	—	281	18	137	—	44	10	116	141	134
Leslie	1,117	2	178	16	164	11	20	100	104	74	12
Letcher	1,163	—	280	172	292	—	32	35	102	339	1,270
Lewis	866	—	384	89	247	—	25	—	760	—	122
Lincoln	1,111	—	506	331	369	2	32	33	73	270	143
Livingston	378	—	179	87	159	—	65	139	—	125	39

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
KANSAS—Con.											
Washington	427	1,068	4	4,182	1,796	—	1,796	1,796	—	1,759	9,542
Wichita	351	227	19	241	200	—	1,170	1,170	—	575	2,008
Wilson	446	714	177	1,148	9,255	—	7,514	7,514	2,555	4,532	7,160
Woodson	286	364	5	553	700	—	1,371	1,371	—	890	3,408
Wyandotte	8,292	17,608	99,609	21,790	154,392	7,186	1,698,004	1,681,642	28,245	235,075	1,557,319
KENTUCKY											
Adair	20	415	1,200	389	6,453	—	21,592	21,592	10,181	2,739	6,192
Allen	96	540	1,378	526	3,983	—	35,014	35,014	12,783	3,521	33,278
Anderson	90	480	1,525	1,463	2,702	—	28,186	28,186	10,703	3,528	20,373
Ballard	117	479	2,645	258	610	—	119,473	119,473	3,130	535	114,773
Barren	7	1,957	4,122	1,547	16,627	—	101,242	101,242	11,767	10,008	95,361
Bath	52	374	800	284	1,648	—	8,652	8,652	2,112	1,873	6,604
Bell	598	1,281	1,142	3,867	988	—	18,828	18,828	12,491	644	16,826
Boone	822	11,991	20,710	23,723	11,888	—	328,807	328,807	43,980	5,748	265,586
Bourbon	762	993	1,116	605	2,643	—	24,266	24,266	5,114	1,732	17,679
Boyd	351	3,190	13,516	5,136	5,972	—	275,805	275,776	9,574	11,489	264,549
Boyle	571	2,164	2,353	1,809	2,472	—	67,243	67,243	11,595	9,094	42,388
Bracken	37	494	496	365	2,299	—	10,341	10,341	7,450	2,514	1,888
Breathitt	323	450	1,118	503	788	—	8,016	8,016	4,454	894	1,456
Breckinridge	134	569	2,132	581	1,510	—	36,105	36,105	8,142	6,099	26,621
Bullitt	526	2,388	1,294	1,853	6,644	—	30,479	30,479	17,841	9,700	10,786
Butler	236	673	1,950	443	713	—	36,645	36,645	5,705	4,621	28,700
Caldwell	120	970	1,890	1,098	6,177	—	39,494	37,555	2,672	3,945	64,202
Calloway	59	1,445	2,385	1,733	19,925	—	39,535	39,504	5,019	5,390	34,811
Campbell	1,249	5,642	3,168	8,095	29,715	—	130,804	130,424	42,884	18,173	96,004
Carlisle	—	213	74	208	894	—	1,358	1,358	764	—	1,712
Carroll	119	663	55,196	1,831	11,573	—	1,078,427	1,078,427	1,793	2,488	1,076,199
Carter	108	490	1,271	455	5,738	—	25,553	25,553	10,013	2,698	15,636
Casey	3	236	441	189	2,070	—	11,021	11,021	6,888	3,936	6,359
Christian	367	2,767	8,301	2,589	27,997	—	121,845	121,845	17,154	21,710	106,869
Clark	523	1,461	7,917	1,715	4,962	—	131,892	131,892	6,363	173	117,596
Clay	132	666	603	907	1,403	—	15,661	15,661	9,220	5,701	15,196
Clinton	54	280	237	150	2,159	—	8,113	8,113	3,835	4,278	2,372
Crittenden	34	392	692	216	3,299	—	14,080	14,080	1,702	4,663	5,746
Cumberland	49	255	323	122	594	—	5,588	5,588	1,287	1,634	3,026
Daviess	1,222	2,398	46,235	11,073	74,275	—	883,483	883,483	42,901	239,127	728,026
Edmonson	27	450	115	164	1,157	—	12,347	12,347	721	10,206	6,147
Elliott	62	380	158	1,371	2,350	—	6,193	6,193	2,284	3,607	1,095
Estill	24	852	891	689	2,335	—	16,506	16,476	12,375	1,082	4,461
Fayette ²	5,049	11,919	19,403	80,553	4,500	—	425,749	425,749	72,463	—	161,342
Fleming	56	480	400	397	1,692	—	10,337	10,337	3,909	2,438	7,524
Floyd	269	999	4,453	1,516	2,753	—	84,218	82,118	18,667	9,701	37,860
Franklin	1,456	2,980	2,195	4,380	33,886	—	48,047	48,047	11,817	671	59,942
Fulton	150	945	2,199	334	3,347	—	35,557	35,554	2,631	568	34,142
Gallatin	24	316	11,067	205	2,421	—	162,138	162,071	3,145	4,637	155,443
Garrard	29	580	470	737	1,704	—	11,565	11,565	6,920	4,612	3,794
Grant	86	1,556	522	764	6,421	—	22,937	22,937	14,115	5,414	23,167
Graves	78	2,786	3,291	1,671	12,319	—	159,731	159,731	14,248	4,505	145,418
Grayson	65	1,403	2,606	956	3,583	—	50,025	50,025	9,485	7,785	34,570
Green	38	425	88	241	3,201	—	7,673	7,673	1,269	6,404	2,112
Greenup	141	2,699	2,811	976	2,928	—	33,914	33,914	10,751	2,759	11,246
Hancock	101	1,120	3,709	597	298	—	695,381	695,381	1,040	1,675	687,219
Hardin	579	2,955	8,200	4,379	17,524	—	193,366	192,986	19,304	32,377	148,779
Harlan	165	1,668	632	1,087	2,714	—	14,864	14,864	7,936	5,766	10,664
Harrison	44	1,289	1,354	290	945	—	22,482	22,482	4,558	4,815	21,013
Hart	84	471	797	325	4,323	—	22,448	22,448	2,470	10,595	14,439
Henderson	1,449	2,128	19,026	2,159	51,277	—	539,627	539,627	11,772	108,401	452,904
Henry	28	1,493	525	567	3,565	—	12,385	12,385	4,818	5,487	8,149
Hickman	37	371	71	150	462	—	497	497	228	162	902
Hopkins	488	2,325	3,359	967	17,722	—	73,174	73,114	21,488	29,992	37,512
Jackson	36	403	269	407	1,987	—	13,688	13,688	2,648	4,715	8,619
Jefferson	13,549	43,184	193,992	121,855	116,843	—	3,266,016	3,216,016	221,603	71,905	2,524,836
Jessamine	644	1,753	3,763	3,688	9,641	—	71,911	71,911	31,476	2,542	33,124
Johnson	599	912	1,811	325	2,333	—	31,835	31,835	9,772	2,093	22,580
Kenton	2,705	5,113	79,989	13,697	31,265	—	674,124	672,199	68,619	80,402	719,362
Knott	36	573	409	1,953	530	—	5,239	5,239	4,122	88	6,412
Knox	85	248	359	1,049	5,976	—	8,257	8,239	2,544	1,333	8,605
Larue	18	444	554	1,321	752	—	9,702	9,342	5,584	1,069	4,296
Laurel	1,683	895	2,959	1,699	2,293	—	52,650	52,650	21,418	1,907	42,386
Lawrence	83	756	499	780	739	—	11,427	11,427	5,411	2,127	4,968
Lee	56	374	1,712	464	563	—	20,998	20,998	755	—	20,426
Leslie	109	733	348	629	735	—	6,193	6,193	1,092	2,757	2,629
Letcher	56	1,622	716	1,262	1,297	—	11,261	11,261	4,360	1,287	7,207
Lewis	190	287	6,735	154	4,318	—	114,446	114,420	2,984	6,826	11,635
Lincoln	23	760	945	950	2,243	—	16,120	16,120	8,189	1,471	8,026
Livingston	18	455	189	255	795	—	4,348	4,348	3,175	1,153	3,408

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
KENTUCKY—Con.												
Logan	2,886	—	39,407	—	39,407	34,335	3,960	22,836	232	11	—	181
Lyon	1,256	—	12,471	—	12,471	8,842	1,914	4,267	88	35	—	180
McCracken	41,844	—	150,372	566	149,806	108,854	11,582	52,521	961	95	—	43
McCreary	1,141	—	27,803	—	27,803	26,881	2,281	21,037	237	2	—	248
McLean	1,748	—	15,949	—	15,949	13,944	1,171	7,622	16	6	2,441	346
Madison	10,810	—	107,862	—	107,862	91,931	14,038	51,746	673	32	—	8,183
Magoffin	1,113	—	22,181	—	22,181	20,315	1,373	15,644	64	4	—	895
Marion	1,158	—	25,668	—	25,668	24,370	2,801	15,258	167	—	—	250
Marshall	9,446	—	52,312	—	52,312	39,616	4,103	23,361	264	2	—	1,676
Martin	521	—	23,900	—	23,900	20,731	1,598	15,249	233	—	—	—
Mason	2,230	—	54,181	—	54,181	49,888	5,847	15,449	209	—	—	1,275
Meade	1,248	—	29,761	—	29,761	28,693	6,124	21,933	196	—	—	443
Menifee	573	—	8,004	—	8,004	7,561	501	5,868	43	—	—	11
Mercer	1,138	—	31,750	—	31,750	30,515	3,291	16,415	197	752	—	2,368
Metcalfe	1,455	—	12,275	—	12,275	10,734	561	8,091	91	3	—	83
Monroe	1,756	—	16,763	—	16,763	15,238	547	11,198	82	—	—	327
Montgomery	7,628	—	50,826	—	50,826	42,120	3,966	19,815	168	18	—	4,446
Morgan	482	—	18,112	—	18,112	17,549	873	12,661	112	—	—	470
Muhlenberg	82,862	—	48,462	—	48,462	39,183	1,342	27,374	387	5	—	1,464
Nelson	10,504	—	69,254	—	69,254	61,955	10,355	32,428	392	63	—	390
Nicholas	1,759	—	10,702	—	10,702	9,004	401	5,907	52	60	—	99
Ohio	2,365	—	38,560	3	38,557	36,621	1,720	17,965	578	53	—	113
Oldham	487	—	52,237	—	52,237	51,822	7,245	37,550	431	20	—	399
Owen	11,539	—	12,975	—	12,975	11,611	360	8,305	144	37	—	67
Owsley	461	—	8,152	—	8,152	7,736	485	6,101	68	—	—	—
Pendleton	13,116	—	26,358	1	26,357	23,069	6,217	16,830	125	3	—	436
Perry	3,491	65	71,090	—	71,090	67,791	16,670	34,069	389	37	—	98
Pike	7,237	—	125,043	—	125,043	114,373	9,880	77,160	613	708	—	4,745
Powell	1,155	—	20,764	—	20,764	18,910	1,365	14,266	118	—	—	—
Pulaski	31,266	—	91,164	—	91,164	78,160	6,933	45,366	237	50	—	8,151
Robertson	96	—	3,124	—	3,124	3,029	124	1,899	51	—	—	77
Rockcastle	940	—	20,534	10	20,524	19,678	1,666	16,371	45	—	—	33
Rowan	3,956	—	30,062	—	30,062	26,410	2,773	15,786	179	30	—	238
Russell	1,657	—	30,220	—	30,220	27,699	407	13,758	144	—	7,298	555
Scott	94	—	99,048	—	99,048	98,308	9,839	32,677	702	989	—	754
Shelby	2,361	—	42,854	—	42,854	39,476	6,396	22,165	1,465	25	—	130
Simpson	2,462	—	30,241	—	30,241	28,240	975	14,222	271	39	5,541	272
Spencer	1,023	—	14,296	—	14,296	12,970	1,149	9,294	81	—	—	12
Taylor	2,960	—	58,061	659	57,402	54,250	4,437	19,835	—	5	26,122	30
Todd	938	—	15,815	—	15,815	14,914	1,949	8,915	89	—	—	589
Trigg	51,022	—	21,515	83	21,432	16,685	864	8,564	119	2	4,089	256
Trimble	481	—	33,096	—	33,096	32,513	506	6,447	145	—	—	8
Union	5,376	—	26,909	—	26,909	22,338	737	14,003	152	12	—	273
Warren	51,623	—	194,450	—	194,450	144,393	13,705	71,257	1,457	475	—	9,909
Washington	894	—	12,869	—	12,869	12,248	1,585	9,377	100	2	—	185
Wayne	1,611	—	25,756	—	25,756	22,692	1,472	18,792	120	27	—	38
Webster	5,138	—	38,391	—	38,391	32,766	4,664	13,183	167	39	—	415
Whitley	17,489	—	58,818	—	58,818	53,167	3,040	38,871	175	—	—	3,807
Wolfe	353	—	10,212	—	10,212	9,779	553	8,108	59	14	—	—
Woodford	2,494	—	39,404	—	39,404	36,488	5,412	19,974	314	51	—	4,487
LOUISIANA												
Acadia	6,421	—	86,294	1	86,293	80,120	10,647	46,653	3	—	—	268
Allen	1,950	—	36,753	—	36,753	34,724	2,187	20,477	—	—	4,760	—
Ascension	2,555	—	160,351	176	160,175	157,607	14,420	76,210	1,656	649	31,299	1,975
Assumption	—	—	32,591	—	32,591	32,591	1,337	24,225	393	914	2	33
Avoyelles	2,322	—	59,756	—	59,756	57,544	3,061	32,797	339	—	—	354
Beauregard	1,613	—	77,982	—	77,982	76,807	8,662	33,113	400	167	23,021	90
Bienville	718	—	27,339	—	27,339	26,550	2,524	16,323	416	43	69	132
Bossier	4,763	762	221,458	—	221,458	213,666	11,727	98,261	1,538	4,862	49,569	2,284
Caddo	24,805	18,522	583,996	1,048	582,948	531,487	73,555	246,920	4,243	222	4,335	2,382
Calcasieu	17,590	31	480,936	1,770	479,166	453,787	77,945	178,919	3,332	1,997	31,431	1,812
Caldwell	368	—	13,385	—	13,385	13,044	1,101	9,714	113	—	—	65
Cameron	840	—	31,243	—	31,243	29,918	3,983	12,555	241	—	1,870	985
Catahoula	3,281	—	22,259	—	22,259	19,773	1,491	11,073	1,710	—	—	118
Claiborne	1,343	—	42,163	168	41,995	40,376	1,867	13,747	333	809	13,587	17
Concordia	6,291	—	36,408	—	36,408	30,898	3,281	21,595	263	149	—	282
De Soto	1,786	—	62,483	21	62,462	60,339	3,255	29,726	543	801	—	124
East Baton Rouge ²	24,565	52,412	875,719	450	875,269	812,221	102,380	303,108	10,274	1,405	—	9,025
East Carroll	472	—	19,727	—	19,727	19,390	453	9,747	157	633	1,820	249
East Feliciana	3,095	—	21,928	54	21,928	19,194	773	13,737	285	73	—	—
Evangeline	3,988	—	48,885	300	48,585	45,276	2,536	30,985	279	—	—	127
Franklin	811	—	26,253	—	26,253	25,352	2,235	20,131	—	—	—	44
Grant	1,501	—	22,653	—	22,653	20,739	1,803	17,014	2	—	—	67
Iberia	607	200	149,206	300	148,906	148,233	13,260	74,203	1,090	648	30,525	1,807
Iberville	12,863	—	84,632	—	84,632	72,175	6,153	33,081	795	2,364	—	47
Jackson	730	—	21,984	—	21,984	21,242	1,589	14,593	319	—	—	164

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
KENTUCKY—Con.											
Logan	1,632	10	1,846	322	561	7	77	427	105	1,404	205
Lyon	636	—	296	73	199	—	17	98	805	526	175
McCracken	5,654	456	5,212	5,986	5,600	598	39	1,639	5,468	4,116	3,833
McCreary	1,451	—	91	231	320	—	50	50	187	531	149
McLean	232	—	231	134	63	—	50	102	517	376	51
Madison	3,124	—	2,745	2,567	988	289	143	2,228	3,314	3,157	1,161
Magoffin	956	—	142	111	203	—	40	77	25	151	388
Marion	1,875	—	909	235	293	—	33	1,236	—	370	610
Marshall	2,500	—	846	726	784	20	—	1,133	343	473	1,251
Martin	1,013	—	190	112	266	—	43	177	903	152	283
Mason	2,369	8	1,427	685	1,291	—	55	154	977	612	2,037
Meade	1,350	—	321	77	401	—	36	191	—	449	222
Menifee	738	—	57	203	66	—	17	54	—	69	26
Mercer	1,900	—	996	1,099	366	—	12	551	684	585	619
Metcalfe	734	—	339	30	91	—	63	12	1	66	—
Monroe	915	—	457	99	227	—	48	45	—	170	333
Montgomery	2,154	25	1,062	1,194	1,193	29	65	157	926	1,496	433
Morgan	1,656	—	416	29	138	—	31	19	—	378	178
Muhlenberg	1,561	—	804	364	411	—	42	176	25	734	730
Nelson	8,330	2	1,367	341	1,003	—	54	963	17	759	2,036
Nicholas	796	—	291	181	197	—	58	3	—	181	198
Ohio	1,547	—	738	112	386	—	41	506	15	674	132
Oldham	2,030	—	2,348	1,376	927	—	173	474	23	757	189
Owen	1,046	—	335	37	117	—	54	110	—	114	88
Owsley	616	—	53	29	97	—	27	—	—	—	8
Pendleton	1,156	2	662	317	225	—	12	3	9	530	179
Perry	2,164	—	1,700	762	269	—	35	493	—	8,597	503
Pike	5,667	48	1,991	996	1,609	—	25	1,076	21	1,184	4,095
Powell	739	10	397	49	265	—	53	129	698	392	320
Pulaski	4,262	7	2,162	1,575	993	—	54	616	1,070	3,328	840
Robertson	537	—	103	6	63	—	17	—	—	—	—
Rockcastle	889	—	336	33	339	—	38	1	—	289	14
Rowan	2,106	11	980	256	658	—	100	416	532	855	344
Russell	953	—	533	102	373	—	43	25	153	869	133
Scott	2,004	—	4,187	2,331	1,592	313	114	491	734	60	1,434
Shelby	1,494	—	987	590	2,775	3	49	1,026	447	1,128	296
Simpson	1,146	—	1,175	95	703	—	107	155	—	541	1,118
Spencer	583	—	158	220	97	—	40	23	—	77	169
Taylor	1,448	28	1,019	316	336	—	328	265	—	992	790
Todd	798	1	486	64	266	—	52	1	1,254	534	181
Trigg	845	—	347	40	166	—	148	19	—	482	234
Trimble	550	—	36	32	96	—	14	75	—	157	549
Union	1,408	—	1,068	445	469	7	115	290	—	568	623
Warren	5,835	1,209	6,486	4,571	2,155	264	400	5,592	2,318	4,020	257
Washington	300	—	216	27	164	—	55	101	38	254	266
Wayne	355	11	398	353	305	—	86	48	22	301	176
Webster	253	14	421	354	481	—	11,472	119	309	991	394
Whitley	1,553	—	1,121	932	464	—	20	651	—	1,148	415
Wolfe	749	—	52	31	133	—	54	—	—	33	7
Woodford	2,005	—	2,085	633	769	—	197	203	57	410	711
LOUISIANA											
Acadia	2,782	—	5,166	1,051	1,000	1,353	1,343	710	1,913	7,223	3,189
Allen	2,312	11	1,919	208	21	—	86	164	738	510	—
Ascension	10,026	—	9,459	804	973	—	5,058	1,261	313	1,306	526
Assumption	792	—	1,841	316	406	46	275	46	—	26	897
Avoyelles	4,883	10	7,674	430	4,438	—	—	56	1,209	1,024	85
Beauregard	6,914	485	3,739	842	373	—	—	227	264	677	1,325
Bienville	659	—	1,671	667	185	—	—	2,276	239	195	474
Bossier	8,508	—	12,071	5,827	1,067	340	46	1,361	3,397	3,523	2,010
Caddo	18,717	20,609	40,458	25,271	8,390	2,489	9,014	8,962	33,225	16,096	14,573
Calcasieu	33,579	15,989	37,649	9,531	4,795	583	4,048	13,205	14,374	5,002	3,953
Caldwell	818	—	164	130	—	—	—	106	346	41	352
Cameron	4,375	—	2,928	1,891	190	—	470	1,113	—	115	644
Catahoula	1,505	—	585	107	469	—	—	46	322	131	696
Claiborne	2,152	—	1,198	504	611	—	969	230	448	1,157	353
Concordia	3,075	32	1,237	384	68	—	9	3	181	650	958
De Soto	3,437	22	2,208	266	953	131	—	26	278	755	979
East Baton Rouge ²	50,210	10,738	65,461	31,743	17,292	3,082	—	17,861	28,604	65,909	28,142
East Carroll	843	7	1,790	344	66	175	—	364	581	248	307
East Feliciana	1,031	—	964	135	215	—	—	96	—	242	532
Evangeline	2,998	—	2,147	801	—	—	159	442	560	1,642	1,949
Franklin	2,564	—	362	235	—	—	12	68	—	521	28
Grant	988	—	397	23	—	—	—	165	8	543	59
Iberia	5,043	2,298	6,049	2,649	724	184	1,199	1,629	1,959	6,285	2,551
Iberville	4,632	—	8,253	1,499	710	101	1,276	1,199	819	1,486	1,831
Jackson	1,687	—	828	697	—	—	—	7	—	362	1,027

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
MARYLAND—Con.											
Talbot	3,170	1,405	3,250	973	1,408	423	195	2,327	1,480	2,181	941
Washington	11,248	2,033	9,211	4,387	3,711	1,000	313	8,034	6,864	14,287	3,945
Wicomico	8,009	511	8,994	4,178	5,256	499	761	4,864	1,284	3,376	3,851
Worcester	8,213	581	9,888	5,898	4,516	307	809	11,597	969	5,267	6,860
MASSACHUSETTS											
Barnstable	35,729	4,168	32,701	30,917	8,791	3,068	2,076	10,305	14,804	9,732	18,218
Berkshire	21,974	2,282	11,929	7,752	4,772	809	1,287	1,559	10,711	7,413	11,271
Bristol	36,966	673	67,142	47,730	24,127	4,390	1,410	6,433	61,231	51,124	24,558
Dukes	3,153	3,627	3,567	731	1,502	375	820	852	81	1,791	2,681
Essex	53,905	4,439	82,205	71,856	28,697	5,958	1,706	13,018	59,754	119,224	26,665
Franklin	12,998	127	5,162	4,813	—	477	953	662	7,249	6,332	3,259
Hampden	35,863	1,789	65,080	43,984	44,742	3,229	1,660	12,217	59,379	48,845	13,260
Hampshire	15,953	462	11,880	8,875	8,907	822	471	2,390	9,472	6,937	3,285
Middlesex	132,564	3,945	180,120	155,593	40,197	12,483	4,920	31,178	143,946	64,115	68,393
Nantucket ²	1,824	5,532	2,100	1,330	—	378	130	487	68	840	4,012
Norfolk	63,741	688	87,667	70,488	16,037	5,005	2,409	17,994	33,341	25,493	31,984
Plymouth	44,799	2,457	54,317	47,324	37,505	2,781	2,127	10,117	29,203	23,338	16,954
Suffolk ²	69,227	4,175	219,339	114,507	77,383	10,953	878	29,306	80,799	36,109	37,241
Worcester	72,783	2,989	78,740	52,447	27,119	3,215	969	9,493	61,285	57,122	20,835
MICHIGAN											
Alcona	4,339	—	1,028	279	349	7	208	612	—	118	31
Alger	4,889	—	411	341	301	—	106	241	—	578	457
Allegan	16,334	—	6,661	2,399	2,401	386	809	1,119	—	4,242	1,963
Alpena	6,724	—	2,437	1,864	—	53	94	799	—	1,525	39
Antrim	4,023	—	1,656	1,138	151	182	140	449	—	539	62
Arenac	3,775	—	1,050	522	341	21	365	13	373	700	188
Baraga	4,020	—	679	159	6	42	176	534	11	644	182
Barry	7,723	17	2,653	1,111	777	134	302	632	—	1,719	33
Bay	19,162	107	11,849	6,141	586	749	773	1,893	—	14,524	2,829
Benzie	4,171	41	865	326	—	133	103	317	—	802	140
Berrien	18,748	294	15,698	6,054	6,025	1,179	2,636	2,630	12	12,810	7,849
Branch	7,210	5	2,490	1,325	1,191	141	766	605	229	4,240	362
Calhoun	28,390	1,753	18,552	8,698	5,276	1,155	949	3,825	—	16,959	287
Cass	1,712	—	2,347	928	1,427	312	253	129	—	1,500	209
Charlevoix	6,579	37	1,763	934	401	195	180	1,554	—	1,716	89
Cheboygan	6,605	—	2,055	510	489	3	160	475	—	528	528
Chippewa	9,449	1,664	2,283	1,192	680	227	126	700	—	2,440	49
Clare	6,724	7	1,918	692	615	125	219	177	—	833	691
Clinton	11,187	—	4,223	1,488	2,261	78	2,086	381	—	2,531	808
Crawford	3,816	126	1,520	557	575	27	151	53	—	223	255
Delta	3,151	444	3,414	371	515	123	214	1,153	20	1,240	2,512
Dickinson	6,389	227	2,991	1,132	103	16	355	451	—	856	1,103
Eaton	12,348	—	6,348	3,680	1,082	592	415	1,467	—	6,680	198
Emmet	10,759	325	2,721	402	657	445	176	1,796	—	9,326	1,669
Genesee	50,095	6,214	61,305	25,743	14,007	2,897	4,378	14,453	7,094	41,759	12,700
Gladwin	6,125	85	1,221	489	594	111	1,857	151	—	722	466
Gogebic	5,961	386	1,989	329	—	46	150	205	50	1,870	466
Grand Traverse	10,459	1,790	7,612	3,832	2,112	624	851	2,859	915	9,280	139
Gratiot	6,900	33	2,347	1,322	410	203	2,477	722	1,444	2,439	104
Hillsdale	9,792	19	2,588	964	376	99	425	326	178	2,038	204
Houghton	8,950	884	1,568	596	393	157	43	699	—	3,449	1,261
Huron	13,422	116	2,540	748	757	255	2,725	1,508	129	2,219	400
Ingham	27,851	15,462	37,405	21,680	6,683	2,416	3,795	11,186	854	34,698	5,764
Ionia	9,092	8	3,425	1,288	1,114	261	213	656	—	2,654	106
Iosco	5,973	1	1,359	691	789	272	222	616	—	2,009	134
Iron	5,556	—	774	384	477	8	85	286	—	1,716	202
Isabella	9,912	179	2,858	1,989	949	381	515	1,075	—	2,158	628
Jackson	19,737	1,517	13,081	7,805	2,349	932	2,868	2,948	—	10,674	6,607
Kalamazoo	32,830	3,032	40,799	7,059	185	2,889	1,133	5,191	130	23,343	2,635
Kalkaska	2,818	—	1,732	437	461	177	188	108	—	—	56
Kent	69,514	13,257	63,421	31,810	21,396	3,064	850	16,922	22,110	58,494	14,283
Keweenaw	2,031	—	168	102	43	24	—	938	—	161	73
Lake	385	—	675	383	503	157	59	48	—	873	102
Lapeer	15,388	83	6,112	1,656	121	213	413	1,698	61	3,037	287
Leelanau	3,908	3	1,202	817	616	264	435	234	—	273	13
Lenawee	15,329	259	6,071	4,094	1,506	404	1,056	2,486	—	10,024	1,074
Livingston	16,221	559	10,587	2,710	25	435	2,875	960	—	12,323	1,308
Luce	2,360	—	273	144	122	22	45	146	598	561	93
Mackinac	4,237	—	986	310	347	109	83	237	69	1,266	342
Macomb	93,409	218	114,864	58,655	14,007	10,460	507	20,145	2,638	99,281	30,111
Manistee*	6,303	29	1,601	771	640	17	82	1,202	—	1,751	610
Marquette	17,009	1,386	5,068	2,684	1,924	364	366	2,491	615	13,810	4,199
Mason	5,778	88	1,468	474	717	111	606	699	—	1,523	810
Mecosta	2,190	—	2,961	1,325	97	607	456	508	—	2,075	721
Menominee	5,368	251	1,948	861	—	45	248	469	—	1,891	317

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
MICHIGAN—Con.											
Midland	13,937	68	8,362	4,262	3,225	599	1,727	3,795	1,810	3,006	4,345
Missaukee	4,404	—	294	297	311	1	211	469	—	283	56
Monroe	20,729	500	10,526	6,415	3,284	1,445	2,826	1,643	192	11,339	1,864
Montcalm	9,873	37	3,388	626	749	104	1,016	440	—	1,523	1,008
Montmorency	1,952	—	679	283	320	40	111	67	—	57	2,784
Muskegon	24,716	1,286	15,667	7,742	4,278	1,632	523	3,749	316	49,901	4,778
Newaygo	7,312	—	2,168	648	1,571	120	1,113	622	—	708	211
Oakland	193,534	10,992	180,141	61,946	55,996	14,003	41,990	58,715	18,981	212,041	43,332
Oceana	13,503	—	1,593	464	658	49	296	257	—	1,088	212
Ogemaw	4,802	44	1,249	339	304	30	142	385	602	502	302
Ontonagon	5,313	—	395	134	170	22	70	145	—	397	—
Osceola	3,719	—	998	641	556	3	209	84	—	1,453	125
Oscoda	2,759	—	523	198	31	57	44	108	—	—	86
Otsego	6,106	398	1,186	330	529	—	156	202	102	2,058	45
Ottawa	36,258	186	16,005	6,351	2,971	1,769	999	7,710	9	20,119	1,419
Presque Isle	3,977	13	772	178	305	—	216	161	18	269	35
Roscommon	4,462	—	1,444	892	820	339	46	173	310	2,335	144
Saginaw	23,360	2,590	24,633	11,443	5,230	1,883	649	5,961	12,131	29,042	6,904
St Clair	27,103	377	15,538	7,528	3,370	1,386	640	5,643	5,432	18,879	6,943
St Joseph	11,843	—	4,369	1,902	1,266	293	456	759	—	7,326	121
Sanilac	10,390	—	3,026	1,095	263	189	3,406	538	63	5,492	352
Schoolcraft	3,665	63	637	71	330	1	155	76	—	584	111
Shiawassee	13,098	81	5,787	2,122	15	163	3,999	745	365	3,464	182
Tuscola	13,168	—	3,632	808	114	59	2,131	584	—	2,331	917
Van Buren	12,201	140	5,563	1,900	980	521	960	280	4	3,332	376
Washtenaw	30,094	3,702	40,230	14,924	7,376	4,319	2,714	12,343	16	36,746	8,969
Wayne	355,425	160,175	489,436	176,616	109,056	32,382	120,992	204,010	106,863	481,029	151,172
Wexford	5,971	993	2,623	1,426	664	57	192	331	150	3,248	266
MINNESOTA											
Aitkin	5,379	114	1,257	823	844	5	1,464	345	94	59	346
Anoka	37,451	448	29,508	6,679	18,560	1,783	714	15,933	18,676	11,269	8,295
Becker	11,264	175	2,001	662	784	60	729	900	1,512	3,980	1,088
Beltrami	6,445	688	3,018	921	2,106	65	1,247	889	1,733	1,017	2,348
Benton	8,486	—	2,099	918	1,565	35	369	385	544	893	343
Big Stone	4,194	35	697	280	56	16	521	343	5,599	328	352
Blue Earth	24,223	2,317	6,105	3,148	1,557	187	937	4,516	2,196	6,127	2,076
Brown	6,614	195	3,560	1,835	564	1	594	2,478	1,422	3,484	806
Carlton	8,842	—	3,039	1,638	851	44	445	2,598	839	1,781	935
Carver	22,274	—	3,023	2,188	6,363	1,056	4,995	11,340	7,694	5,202	1,159
Cass	10,625	283	2,632	820	1,160	6	2,522	217	3,647	1,340	1,384
Chippewa	6,698	35	1,578	436	38	49	521	813	2,752	408	1,244
Chisago	9,093	150	3,023	1,108	1,524	306	500	743	332	1,246	429
Clay	14,263	1,165	6,656	2,315	1,974	325	1,909	3,517	5,277	6,053	4,494
Clearwater	3,939	—	926	345	245	—	855	251	383	240	457
Cook	3,464	111	1,034	102	1	—	217	1,105	—	557	200
Cottonwood	6,342	29	1,214	288	188	9	1,202	902	373	822	733
Crow Wing	12,286	1,505	6,560	2,239	390	232	598	1,569	1,175	2,823	2,643
Dakota	72,090	784	40,957	12,093	5,607	2,045	1,036	24,201	25,200	23,397	4,203
Dodge	6,394	458	1,430	447	451	65	991	755	156	1,009	901
Douglas	9,581	103	2,871	1,004	1,070	79	612	1,162	979	1,918	65
Faribault	6,352	252	1,536	814	286	13	536	700	945	1,681	379
Fillmore	15,958	19	2,192	608	—	58	543	868	591	2,349	891
Freeborn	10,720	277	3,219	1,617	758	99	914	1,770	1,469	3,828	621
Goodhue	12,925	389	5,896	3,259	1,189	106	590	2,154	2,979	3,569	4,375
Grant	3,760	6	692	200	55	—	343	181	301	128	597
Hennepin	192,397	28,785	194,584	55,515	68,282	15,922	7,036	175,226	133,655	59,093	85,796
Houston	7,514	9	1,365	782	517	244	527	1,325	338	759	956
Hubbard	6,316	362	1,109	352	439	37	968	249	89	764	869
Isanti	7,694	25	2,587	656	700	8	318	139	454	1,147	261
Itasca	20,854	257	4,183	1,608	1,772	31	1,792	3,535	928	3,236	2,387
Jackson	6,198	248	970	361	368	9	770	494	550	2,006	100
Kanabec	5,116	42	1,402	180	116	36	262	128	101	471	139
Kandiyohi	13,287	134	5,806	1,223	1,864	24	1,168	1,609	2,454	2,976	2,166
Kittson	4,420	17	662	141	40	82	681	169	24	138	117
Koochiching	5,354	2,797	2,279	540	—	54	194	227	582	1,475	1,518
Lac Qui Parle	4,737	8	829	331	—	1	654	334	462	204	513
Lake	7,663	308	1,806	220	14	14	84	2,243	145	1,131	311
Lake Of The Woods	2,923	104	784	100	171	—	108	211	26	183	624
Le Sueur	6,539	22	2,039	738	680	410	686	810	803	1,553	333
Lincoln	3,557	1	594	179	33	18	534	377	552	105	153
Lyon	8,669	1,943	3,088	1,239	316	58	652	1,321	1,526	3,480	666
McLeod	10,165	348	4,247	1,054	925	247	362	2,168	2,240	3,849	1,363
Mahnomen	2,187	—	1,147	118	—	—	261	38	517	107	104
Marshall	10,078	134	787	438	79	89	1,529	285	676	441	503
Martin	8,727	335	2,489	508	618	93	320	1,331	1,079	1,314	357
Meeker	6,400	110	2,214	600	197	119	386	1,142	196	1,315	216
Mille Lacs	4,256	101	1,856	548	1,144	42	304	204	87	928	506
Morrison	8,450	281	2,241	615	1,070	165	570	1,020	171	1,215	1,241
Mower	14,338	90	3,763	1,221	1,264	214	727	1,818	2,903	2,493	487

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
MINNESOTA—Con.											
Murray	5,674	13	859	284	27	7	963	312	125	109	288
Nicollet	9,766	10	2,644	771	304	156	396	1,374	656	1,472	1,062
Nobles	8,605	649	2,340	628	862	14	516	1,328	2,110	2,362	494
Norman	5,763	3	558	190	77	13	1,539	279	30	252	460
Olmsted	22,665	4,569	14,667	9,052	3,977	1,166	774	11,020	607	7,338	4,988
Otter Tail	22,237	393	4,901	1,264	1,205	124	665	3,006	3,051	5,698	9,334
Pennington	5,944	218	1,760	463	55	1	2,448	839	1,485	424	1,745
Pine	6,683	37	2,614	501	752	67	605	371	207	544	263
Pipestone	3,363	41	866	225	215	—	278	1,385	248	471	382
Polk	15,044	168	4,650	1,762	2,041	1	2,279	2,442	5,545	770	1,196
Pope	5,476	85	1,029	502	110	31	415	518	154	934	173
Ramsey	104,462	199,786	79,873	43,215	47,230	8,299	3,589	90,733	72,734	157,135	21,082
Red Lake	2,140	71	732	186	55	155	453	195	492	179	174
Redwood	8,252	149	1,590	950	54	314	445	799	1,175	663	662
Renville	8,200	43	1,818	620	97	6	951	958	2,418	6,300	860
Rice	12,723	121	6,010	1,654	2,231	259	372	1,888	3,573	2,605	2,416
Rock	3,785	115	1,001	253	21	56	302	806	1,048	765	788
Roseau	7,288	252	1,538	405	56	35	1,077	691	525	1,765	1,976
St Louis	83,827	5,799	28,988	17,340	4,945	1,482	1,187	20,039	14,505	43,488	8,474
Scott	24,155	—	8,877	2,555	2,494	960	811	5,324	2,652	5,878	622
Sherburne	9,519	—	4,517	1,274	1,956	455	595	5,930	898	5,444	1,745
Sibley	6,962	—	1,504	764	116	61	1,247	429	103	680	285
Stearns	37,797	1,259	13,336	6,844	5,750	119	2,232	6,735	12,798	13,193	3,063
Steele	11,010	3,115	2,047	2,047	510	297	514	2,280	589	1,736	473
Stevens	4,418	52	1,156	213	51	52	446	352	754	212	450
Swift	5,484	1,092	1,395	398	—	20	162	412	1,968	630	771
Todd	9,744	36	2,182	500	403	8	520	501	240	881	33
Traverse	2,986	31	627	145	—	133	1,425	133	—	181	215
Wabasha	5,156	—	1,857	602	476	52	438	1,597	1,464	2,490	362
Wadena	4,699	178	1,437	318	101	—	350	757	403	745	469
Waseca	5,507	54	2,006	443	273	109	457	816	421	1,255	418
Washington	36,772	72	27,453	4,755	4,806	1,949	1,643	19,126	9,898	11,215	2,237
Watsonwan	4,625	29	1,619	303	—	59	375	627	311	1,014	246
Wilkin	6,871	—	1,087	178	37	32	522	343	129	312	271
Winona	11,781	1,201	5,241	2,673	—	206	800	2,306	2,213	2,255	1,136
Wright	18,822	77	7,031	2,491	1,699	639	686	2,650	2,371	8,206	4,646
Yellow Medicine	6,280	986	1,305	326	—	25	677	523	1,898	851	137
MISSISSIPPI											
Adams	4,073	—	4,496	2,223	309	432	261	1,007	2,726	1,049	1,464
Alcorn*	5,163	824	2,121	1,614	98	55	216	489	10,052	768	912
Amite	1,745	—	1,081	11	—	—	42	130	—	55	451
Attala	3,819	522	1,455	531	132	—	91	364	145	286	622
Benton	952	—	384	71	—	—	65	—	—	18	345
Bolivar	4,801	90	3,683	636	832	72	354	578	634	1,170	1,262
Calhoun	1,732	—	978	294	185	—	55	110	—	96	781
Carroll	1,534	—	356	124	154	—	51	—	—	—	388
Chickasaw	3,091	—	1,963	337	—	—	88	146	86	294	252
Choctaw	1,669	—	634	30	—	—	40	56	—	208	—
Claiborne	1,377	264	901	295	320	—	25	86	—	—	280
Clarke	2,557	—	1,332	390	343	16	141	95	44	234	627
Clay	410	21	1,257	827	657	55	59	2,264	955	1,915	302
Coahoma	3,346	20	3,992	2,079	—	66	496	382	4,022	2,361	1,018
Copiah	3,912	158	2,735	385	—	—	81	324	242	513	228
Covington	1,643	—	1,744	185	—	—	127	74	—	215	493
Desoto	10,707	—	7,582	3,335	823	225	232	1,587	—	605	2,782
Forrest	7,233	1,099	8,036	4,517	2,157	599	3,144	2,345	2,708	5,035	3,058
Franklin	1,332	—	427	83	41	—	50	1	—	25	399
George	3,149	—	1,242	92	—	—	91	123	—	—	97
Greene	1,297	—	482	21	—	—	31	68	—	149	200
Grenada*	6,088	131	2,313	851	—	—	110	179	—	145	633
Hancock	4,475	3,771	3,453	2,258	1,296	173	167	1,269	564	2,972	1,663
Harrison	22,145	11,272	25,598	12,078	7,206	813	5,426	8,000	7,665	23,339	5,501
Hinds	29,616	16,913	39,118	17,669	4,789	1,521	1,564	5,732	33,196	13,250	8,426
Holmes	2,267	—	1,355	374	286	—	349	69	—	220	534
Humphreys	2,161	20	887	461	—	—	241	1,578	107	314	310
Issaquena	536	—	338	—	2,128	—	27	17	—	—	—
Itawamba	2,411	155	865	379	187	—	96	89	—	268	739
Jackson	19,980	11,503	12,529	6,342	2,094	252	177	4,077	1,442	8,998	6,191
Jasper	2,274	—	858	118	349	—	47	124	—	130	358
Jefferson	2,374	—	653	126	2,361	20	45	14	313	41	104
Jefferson Davis	1,312	5	651	233	111	—	54	13	—	97	310
Jones	6,689	500	4,315	2,614	657	130	267	1,111	3,484	1,512	4,105
Kemper	2,454	—	519	48	—	—	7	9	21	—	436
Lafayette	3,218	5	2,936	1,383	566	—	113	607	1,428	929	1,491
Lamar	4,385	54	1,739	623	—	—	94	387	2,341	78	191
Lauderdale	6,429	490	6,872	4,002	1,641	308	98	1,804	6,375	2,082	2,627
Lawrence	1,837	—	582	184	163	—	48	21	—	77	330
Leake	1,914	2	1,033	355	196	—	114	312	71	600	292

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
MISSISSIPPI—Con.											
Lee.....	14,837	603	7,817	3,917	320	—	1,831	5,780	1,964	1,981	2,413
Leflore.....	4,346	102	4,708	2,945	492	127	1,312	1,521	627	1,068	1,692
Lincoln.....	3,597	58	2,161	1,760	368	54	129	538	978	627	1,295
Lowndes.....	9,525	1,022	5,092	3,747	1,093	313	173	1,044	9,204	966	3,777
Madison.....	9,453	270	7,273	3,638	2,329	190	322	1,823	1,714	4,332	1,779
Marion.....	2,323	—	1,922	720	476	1	26	145	7	150	838
Marshall.....	3,123	—	1,968	372	634	—	178	273	210	390	716
Monroe*.....	5,300	372	3,174	940	400	30	240	967	1,100	504	1,306
Montgomery.....	1,301	—	561	412	—	—	81	647	229	843	271
Neshoba.....	2,108	15	1,585	413	626	—	76	292	—	442	736
Newton.....	3,202	—	1,324	133	566	—	2	115	366	203	708
Noxubee.....	2,640	—	857	39	196	—	43	112	—	435	27
Oktibbeha.....	3,157	78	3,156	1,716	55	74	90	685	550	840	4,452
Panola.....	3,596	—	4,634	230	—	228	211	169	535	600	397
Pearl River.....	3,373	590	3,447	1,160	239	—	158	105	600	399	479
Perry.....	1,122	—	987	90	—	—	53	167	276	64	278
Pike*.....	3,882	18	2,839	1,290	1,098	93	65	179	5,449	1,045	710
Pontotoc.....	2,737	—	1,401	260	—	—	28	613	378	206	945
Prentiss.....	2,172	—	1,658	889	105	—	91	505	1,076	1,359	1,170
Quitman.....	1,198	—	1,009	48	—	—	84	70	—	174	375
Rankin.....	13,175	—	9,056	5,070	577	163	437	1,669	—	1,781	2,816
Scott.....	3,404	22	2,684	332	200	—	132	336	442	2,776	426
Sharkey.....	864	—	619	53	—	—	275	19	10	25	301
Simpson.....	3,035	—	1,728	929	834	—	92	338	—	82	1,045
Smith.....	1,832	—	989	104	—	78	131	91	—	37	85
Stone.....	1,852	—	864	532	—	—	5	48	—	211	339
Sunflower.....	3,934	—	3,485	577	—	43	142	272	282	1,152	761
Tallahatchie.....	647	—	1,515	85	—	—	79	4	—	139	328
Tate.....	2,452	—	2,239	261	41	193	88	127	269	453	301
Tippah*.....	2,490	—	1,010	671	—	34	309	198	50	265	427
Tishomingo.....	1,900	35	1,247	267	12	—	45	86	120	189	570
Tunica.....	8,774	—	2,400	111	2,400	—	132	109	109	72	110
Union.....	3,324	—	1,139	624	1	64	104	474	488	—	1,025
Walthall.....	1,080	—	1,665	111	—	—	71	144	—	53	369
Warren.....	6,085	2,400	6,272	6,065	2,438	314	184	1,007	3,595	1,999	970
Washington.....	7,240	5,954	8,864	3,565	1,301	228	1,476	1,382	10,344	4,630	2,872
Wayne.....	2,458	24	1,458	256	—	—	89	118	227	225	824
Webster.....	1,739	—	816	41	—	—	1	77	—	25	510
Wilkinson.....	2,465	—	562	41	41	—	5	4	—	54	177
Winston.....	6,112	8	1,486	296	34	68	—	155	9,524	20	999
Yalobusha.....	1,805	—	1,014	309	37	—	88	166	418	378	451
Yazoo.....	6,665	—	2,848	874	378	30	227	242	105	633	1,362
MISSOURI											
Adair.....	2,182	559	1,552	1,007	705	154	—	355	449	1,006	14
Andrew.....	2,737	—	243	—	—	—	9	—	—	202	247
Atchison.....	3,094	—	444	174	21	—	233	54	84	164	88
Audrain.....	3,766	210	2,449	132	308	272	—	389	1,152	846	808
Barry.....	4,491	341	1,444	717	277	66	—	742	164	1,165	904
Barton.....	1,630	—	666	420	204	—	—	—	—	111	222
Bates.....	2,157	—	912	146	87	—	—	8	187	162	196
Benton.....	1,546	1	645	197	30	—	48	15	—	132	118
Bollinger.....	931	—	363	74	71	—	—	—	—	79	99
Boone.....	18,570	3,658	11,488	8,239	2,250	749	123	6,465	6,715	7,601	6,744
Buchanan.....	8,727	903	9,309	6,497	525	280	113	3,848	5,766	14,520	2,285
Butler.....	2,776	—	2,337	1,853	860	73	176	2,191	2,933	656	24
Caldwell.....	1,130	—	151	42	24	—	—	—	85	68	51
Callaway.....	3,373	583	2,776	1,986	929	297	14	1,408	2,358	1,576	881
Camden.....	7,317	—	2,024	2,960	351	—	—	21	—	1,877	—
Cape Girardeau.....	6,358	526	5,886	3,254	1,014	468	1,163	2,826	466	6,479	2,748
Carroll.....	2,139	—	691	277	39	—	261	6	168	370	221
Carter.....	339	—	152	150	—	—	—	—	25	30	19
Cass.....	7,601	206	6,525	3,020	2,286	316	52	2,120	383	4,233	570
Cedar.....	2,070	—	1,603	46	84	—	—	53	—	108	62
Chariton.....	1,908	—	419	63	230	—	153	1	65	99	143
Christian.....	4,039	—	2,581	386	108	—	—	270	—	1,798	599
Clark.....	2,198	—	222	41	306	—	185	—	—	27	4
Clay.....	14,142	23	12,492	8,086	4,213	578	187	8,951	5,740	9,672	1,979
Clinton.....	2,444	—	1,959	235	—	2	—	56	333	305	246
Cole.....	14,370	1,667	6,229	3,492	736	844	23	3,196	3,235	4,082	34
Cooper.....	2,315	144	1,056	309	2	35	32	245	79	804	485
Crawford.....	1,152	—	1,024	367	82	—	—	114	—	384	62
Dade.....	1,482	—	428	55	—	—	—	38	—	—	—
Dallas.....	1,555	—	694	103	168	—	—	—	—	205	156
Daviess.....	1,007	—	368	176	84	—	—	—	—	798	1
De Kalb.....	670	—	365	151	—	—	—	—	260	690	28
Dent.....	1,225	—	683	68	122	—	—	114	266	447	500
Douglas.....	770	—	562	—	50	—	—	—	59	—	—
Dunklin.....	2,053	231	2,827	816	174	—	887	393	1,561	586	110

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
MISSISSIPPI—Con.											
Lee	2,332	3,313	6,086	5,881	47,451	—	110,957	110,955	43,913	12,732	92,394
Leflore	1,523	2,831	2,151	1,569	43,869	—	34,228	33,526	3,000	4,160	43,747
Lincoln	305	2,399	1,612	193	959	—	35,403	35,403	4,472	7,515	36,361
Lowndes	3,304	4,638	8,822	6,244	30,442	—	168,464	168,349	35,728	34,966	114,699
Madison	3,314	6,255	7,921	3,932	11,646	—	122,938	122,928	51,641	2,024	80,111
Marion	730	1,564	416	745	312	—	8,595	8,595	4,973	—	9,322
Marshall	836	3,016	219	19,267	19,642	—	5,419	5,419	2,124	2,435	23,380
Monroe*	1,557	2,690	1,300	1,624	20,431	—	16,065	16,065	7,497	573	48,028
Montgomery	842	918	152	153	6,081	—	3,998	3,998	761	—	10,152
Neshoba	773	1,152	130	697	9,123	—	13,063	13,063	1,173	2,328	19,494
Newton	975	551	726	52	1,133	—	14,172	14,172	5,743	990	17,743
Noxubee	900	655	469	264	2,602	—	7,065	7,065	86	1,169	13,906
Oktibbeha	681	2,496	2,562	1,468	21,163	—	34,741	34,741	14,563	873	32,179
Panola	1,436	1,776	943	1,268	4,023	—	18,992	18,992	6,294	3,340	15,400
Pearl River	2,162	2,817	1,309	183	2,391	—	23,216	23,216	12,625	4,780	16,988
Perry	902	752	40,338	1,428	972	—	577,623	577,623	1,897	64	582,068
Pike*	1,203	3,696	5,153	1,968	1,585	—	69,176	69,176	3,603	4,771	67,873
Pontotoc	1,038	1,313	574	1,987	3,852	—	14,370	14,370	7,039	2,928	7,981
Prentiss	636	1,860	1,675	7,516	3,529	—	36,531	36,531	8,925	433	31,022
Quitman	677	789	209	1,627	441	—	5,365	5,365	975	1,450	4,300
Rankin	4,852	6,610	9,163	3,345	5,057	—	120,408	120,353	39,280	9,341	80,101
Scott	891	1,130	1,533	1,151	2,918	—	27,412	27,412	1,760	10,610	26,094
Sharkey	470	604	82	9	309	—	791	791	—	28	4,621
Simpson	1,742	674	590	1,325	859	—	12,174	12,174	891	2,611	15,692
Smith	846	261	68	798	1,137	—	3,229	3,229	602	1,260	14,625
Stone	581	399	378	421	211	—	8,676	8,676	4,762	—	24,982
Sunflower	1,369	1,584	1,198	680	2,430	—	21,920	21,920	6,684	4,090	20,572
Tallahatchie	585	888	181	843	340	—	3,009	3,009	833	191	3,987
Tate	1,726	701	1,148	1,046	2,593	—	17,988	17,988	11,037	162	20,751
Tippah*	1,831	1,628	286	415	6,323	—	6,115	5,458	402	1,418	12,008
Tishomingo	634	1,572	141	2,467	1,922	—	3,943	3,943	2,895	592	12,534
Tunica	1,479	1,154	463	70	60	—	6,234	6,234	6,234	—	28,371
Union	951	2,342	342	2,193	17,777	—	11,791	11,791	1,754	3,445	20,236
Walthall	605	3,493	161	296	226	—	1,535	1,535	91	408	4,993
Warren	1,125	6,881	5,261	2,011	8,849	—	59,713	59,713	2,317	39	104,326
Washington	2,028	6,175	2,744	1,733	3,698	—	53,007	53,007	9,089	10,524	50,176
Wayne	352	1,292	635	903	445	—	10,237	10,237	1,727	1,573	6,919
Webster	399	943	484	24	503	—	8,765	8,765	765	1,980	11,122
Wilkinson	487	655	317	798	631	—	5,973	5,973	1,773	315	10,432
Winston	179	2,160	762	269	9,580	—	9,908	9,685	1,065	56	11,975
Yalobusha	964	1,066	440	154	5,981	—	6,691	6,691	681	272	5,594
Yazoo	755	2,673	1,572	3,395	8,767	—	27,577	27,577	3,299	3,298	16,954
MISSOURI											
Adair	688	1,731	789	871	1,397	—	21,757	21,708	13,005	3,251	21,723
Andrew	434	1,200	71	895	1,932	—	5,343	5,319	170	4,176	6,736
Atchison	215	732	70	529	2,799	—	2,501	2,357	490	1,150	4,921
Audrain	623	1,314	1,683	910	765	—	30,655	30,518	7,910	3,514	21,004
Barry	668	1,319	1,479	905	6,618	—	21,067	21,047	11,630	1,136	16,553
Barton	260	605	160	1,188	3,758	—	8,018	8,018	5,877	2,136	13,727
Bates	186	1,380	200	544	3,870	—	6,165	6,165	2,530	2,524	10,985
Benton	80	650	231	733	470	—	6,147	6,147	5,183	543	7,476
Bollinger	217	280	161	374	203	—	2,254	2,187	750	—	4,614
Boone	4,012	8,758	9,832	6,005	78,994	1,927	248,899	248,663	88,995	55,085	185,505
Buchanan	3,025	5,213	1,147	17,083	3,751	883	27,062	27,062	2,745	815	54,948
Butler	1,898	1,074	1,350	4,307	11,315	—	28,475	28,410	2,246	4,232	32,142
Caldwell	57	542	225	207	569	—	2,856	2,856	2,015	46	4,634
Callaway	1,218	4,681	1,398	1,019	13,066	—	26,642	26,613	10,160	5,974	43,655
Camden	1,213	1,155	1,667	4,033	398	—	26,377	26,336	14,595	1,220	20,352
Cape Girardeau	1,281	2,900	1,750	8,821	13,387	—	98,574	98,479	28,049	17,068	92,959
Carroll	236	690	267	782	709	—	6,014	6,007	570	2,572	5,477
Carter	184	339	45	3	224	—	347	339	—	69	2,458
Cass	1,622	4,777	4,506	3,337	13,254	—	98,852	98,682	50,813	19,866	89,858
Cedar	169	610	87	1,021	3,569	—	1,902	1,902	1,045	726	6,083
Chariton	189	670	111	247	2,011	—	2,077	2,073	565	1,118	5,709
Christian	2,086	1,342	1,910	1,524	5,121	—	32,705	32,705	23,092	6,058	24,191
Clark	272	336	262	142	1,571	—	4,230	4,205	3,850	—	6,660
Clay	3,049	11,522	7,382	6,446	14,277	—	212,324	209,665	119,518	31,392	391,529
Clinton	336	2,058	513	1,059	10,245	—	16,282	16,282	6,140	7,730	11,909
Cole	1,825	4,485	2,247	2,320	3,683	563	41,128	41,054	23,880	1,207	40,695
Cooper	324	1,019	322	919	748	—	5,598	5,506	2,665	354	15,141
Crawford	177	1,158	407	299	2,362	—	6,552	6,552	5,700	593	8,152
Dade	136	632	153	50	510	—	4,348	4,045	2,645	580	5,861
Dallas	207	914	201	87	327	—	1,230	1,230	1,105	71	2,132
Daviess	140	727	113	117	962	—	4,048	4,048	—	3,539	10,326
De Kalb	137	493	73	67	2,788	—	6,992	6,992	915	6,047	5,315
Dent	157	815	150	774	3,583	—	3,668	3,668	3,500	131	12,985
Douglas	209	720	23	1	—	—	29	—	—	—	2,670
Dunklin	420	2,143	649	1,398	11,900	—	13,634	13,045	3,785	3,409	30,979

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
MONTANA⁴											
Beaverhead	1,028	22	856	973	96	—	836	85	5	114	669
Big Horn	2,069	7	920	98	222	11	564	152	241	234	553
Blaine	1,811	—	759	33	91	—	567	122	81	715	235
Broadwater	296	37	531	71	38	8	278	40	1	85	419
Carbon	1,244	43	877	230	98	30	175	120	513	350	298
Carter	457	4	107	11	7	—	86	79	—	43	29
Cascade	4,403	2,495	6,002	4,095	670	30	3,334	4,280	6,537	2,499	2,578
Chouteau	1,343	12	526	104	201	—	161	320	47	271	93
Custer	1,457	96	1,496	687	—	—	93	469	170	441	1,421
Daniels	317	35	223	198	4	—	56	84	377	22	399
Dawson	1,482	80	876	290	140	—	903	530	11	192	695
Deer Lodge ²	625	11	1,320	317	174	—	218	321	546	135	431
Fallon	1,115	664	473	210	76	—	207	428	30	104	268
Fergus	1,039	167	909	538	151	—	111	447	40	415	10
Flathead	5,046	1,441	7,014	2,048	577	365	462	2,711	903	4,946	4,050
Gallatin	4,361	3,661	3,702	2,663	118	225	644	1,473	1,326	7,632	2,623
Garfield	305	4	184	4	16	—	30	33	—	13	132
Glacier	1,471	75	928	105	94	15	142	282	8	390	2,531
Golden Valley	166	—	81	11	5	—	6	15	11	6	61
Granite	617	10	423	2	31	—	68	37	—	76	366
Hill	1,874	264	1,869	811	60	—	406	505	614	785	739
Jefferson	803	—	787	331	206	—	118	191	63	76	1,131
Judith Basin	494	5	123	236	11	—	120	26	—	23	33
Lake	1,949	67	1,911	122	3	321	678	737	236	433	1,719
Lewis and Clark	5,232	2,968	5,396	2,171	973	320	631	1,423	1,520	2,541	5,179
Liberty	544	—	279	91	—	6	79	58	5	87	28
Lincoln	3,124	39	2,142	630	389	19	242	115	150	445	891
McCone	307	8	195	15	—	—	91	81	—	25	82
Madison	1,187	36	724	235	72	4	190	147	41	821	375
Meagher	769	21	268	75	10	—	120	48	17	24	—
Mineral	347	1	486	332	178	—	58	107	35	2,338	6
Missoula	5,945	625	8,751	6,588	—	472	986	3,084	6,905	3,162	111
Musselshell	405	14	401	24	30	—	40	46	302	54	341
Park	1,024	297	1,369	745	319	3	133	267	292	853	2,631
Petroleum	132	5	27	6	3	—	67	28	—	13	—
Phillips	1,399	127	689	33	1	21	695	206	236	117	332
Pondera	942	35	674	103	66	8	115	71	31	121	121
Powder River	500	3	230	32	11	1	119	67	—	17	56
Powell	1,110	6	746	151	50	27	428	32	28	217	584
Prairie*	203	—	151	47	2	—	20	74	—	13	95
Ravalli	2,044	62	2,298	818	173	45	2,509	581	158	956	35
Richland	1,891	—	1,214	185	57	—	518	542	376	246	392
Roosevelt	1,395	102	1,335	156	287	1	311	142	495	413	674
Rosebud	1,383	11	1,522	144	109	3	571	256	45	130	451
Sanders	1,611	486	914	214	264	2	840	141	179	131	860
Sheridan	1,008	47	612	183	—	—	120	265	3	109	250
Silver Bow ²	2,979	125	4,010	2,829	—	110	3,766	1,788	14,161	1,796	1,138
Stillwater	1,237	11	646	167	87	8	100	36	41	236	828
Sweet Grass	491	40	380	37	16	—	46	56	5	120	179
Teton	1,060	16	490	51	38	—	1,833	64	4	108	128
Toole	1,409	89	867	88	61	23	554	183	5	176	392
Treasure	189	—	90	10	7	—	98	47	—	9	41
Valley	1,222	1,182	818	212	214	—	533	364	960	520	928
Wheatland	397	13	298	56	—	—	54	46	4	76	4
Wibaux	552	—	314	35	25	—	103	57	—	17	90
Yellowstone	7,705	4,001	17,203	8,869	6,124	129	1,567	6,817	3,696	4,374	5,415
NEBRASKA											
Adams	6,547	92	4,049	1,625	558	—	200	868	2,096	1,434	538
Antelope	2,701	51	130	221	346	—	144	282	349	17	515
Arthur	114	—	22	10	4	—	420	31	—	—	23
Banner	400	—	31	32	—	—	—	—	—	—	—
Blaine	197	—	33	109	—	—	15	1	—	9	13
Boone	1,889	53	287	167	89	—	85	188	58	226	205
Box Butte	2,639	298	1,662	317	288	—	175	967	358	274	756
Boyd	575	—	106	272	—	—	325	231	41	351	221
Brown	1,225	205	379	153	15	—	762	180	328	245	233
Buffalo	8,188	3,084	3,864	1,144	606	216	391	2,834	2,115	5,238	2,803
Burt	2,694	75	643	253	150	—	358	389	246	79	294
Butler	3,020	18	925	4,759	35	—	1,169	335	699	212	19
Cass	3,829	53	1,452	674	231	42	90	131	555	1,389	302
Cedar	2,156	716	512	313	—	—	—	686	79	370	504
Chase	1,087	1,032	133	106	88	—	590	68	110	31	—
Cherry	2,990	—	560	299	73	—	331	224	—	671	814
Cheyenne	1,958	95	873	2,001	203	—	559	1,840	296	507	2,076
Clay	1,563	—	472	1,017	108	—	101	353	299	133	152
Colfax	2,598	—	567	377	136	—	100	792	296	93	209
Cuming	2,925	—	558	738	7	—	111	579	456	227	464

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
MONTANA⁴											
Beaverhead	251	754	317	461	308	55	7,581	7,581	702	173	14,259
Big Horn	302	1,067	21	1,819	829	—	2,258	2,258	57	2,155	8,610
Blaine	300	1,067	227	277	375	—	4,034	4,010	1,681	433	7,519
Broadwater	199	540	168	368	84	—	2,549	2,177	470	—	3,127
Carbon	324	1,441	323	1,297	638	—	7,647	7,647	760	2,449	6,554
Carter	125	208	4	191	55	—	480	480	130	350	2,189
Cascade	1,879	5,818	2,580	15,936	6,644	—	71,850	71,850	8,512	26,202	60,658
Chouteau	109	496	600	1,548	632	—	10,517	10,517	840	1,406	8,103
Custer	412	1,356	67	768	969	—	3,940	3,940	735	2,576	8,352
Daniels	166	188	74	287	241	—	4,403	4,403	1,750	1,442	4,588
Dawson	196	856	88	1,741	869	—	7,194	7,194	495	1,483	12,374
Deer Lodge ²	136	1,155	431	660	773	—	11,807	11,807	1,500	3,860	10,437
Fallon	318	359	29	1,040	205	—	492	492	—	—	7,976
Fergus	336	909	137	692	428	—	3,782	3,209	1,273	723	10,391
Flathead	1,447	4,702	2,284	5,170	5,870	159	46,690	46,032	21,446	6,893	47,951
Gallatin	3,309	3,673	4,356	7,792	3,405	—	82,921	82,921	38,195	5,877	63,395
Garfield	93	219	—	522	50	—	26	26	26	—	924
Glacier	301	1,282	62	343	787	—	3,925	3,842	—	1,018	7,043
Golden Valley	111	113	27	225	24	—	1,950	1,950	1,862	88	2,629
Granite	234	497	43	619	128	—	967	967	415	180	8,761
Hill	326	1,868	315	1,602	1,708	—	14,453	14,322	2,695	4,808	22,782
Jefferson	254	1,107	727	1,527	243	—	12,904	12,626	6,880	465	11,326
Judith Basin	116	280	—	233	64	—	40	40	25	—	1,990
Lake	345	1,664	366	983	754	—	7,339	7,333	4,530	1,557	14,297
Lewis and Clark	1,857	4,141	3,255	3,451	3,639	—	66,282	66,282	23,927	10,020	51,572
Liberty	199	208	73	530	191	—	1,357	1,357	1,100	225	4,474
Lincoln	725	1,522	121	703	1,757	—	4,739	4,739	1,499	2,515	30,921
McCone	60	304	—	746	120	—	7	7	7	—	1,683
Madison	92	719	31	1,412	284	—	1,452	1,452	61	961	10,082
Meagher	147	228	5	314	119	—	392	392	—	294	1,376
Mineral	240	380	267	666	93	—	5,607	5,607	4,925	21	6,689
Missoula	2,188	7,227	6,902	9,200	3,233	—	111,412	111,280	28,349	1,662	104,931
Musselshell	184	552	43	563	228	—	989	989	46	338	4,564
Park	392	1,156	363	926	832	—	7,989	7,989	4,234	1,718	10,637
Petroleum	89	109	15	1,439	38	—	1,137	1,132	710	47	1,401
Phillips	335	804	21	1,031	308	—	6,594	6,594	6,155	308	11,825
Pondera	226	636	123	521	805	—	4,606	4,428	408	2,067	6,452
Powder River	140	445	8	1,274	48	—	339	339	—	176	5,366
Powell	273	554	17	191	235	—	915	915	208	475	5,396
Prairie*	67	199	28	1,057	—	—	1,841	1,841	—	—	3,352
Ravalli	704	1,819	613	1,501	473	—	15,084	15,083	8,665	193	19,260
Richland	342	825	695	454	472	—	12,334	12,334	505	1,103	24,237
Roosevelt	474	763	216	762	723	—	5,326	5,271	2,931	980	17,059
Rosebud	316	1,041	25,579	514	522	—	426,045	426,045	429	1,340	437,377
Sanders	341	626	104	1,043	1,924	—	7,691	7,691	1,578	5,457	10,491
Sheridan	344	501	77	427	296	—	1,463	1,446	1,042	327	6,393
Silver Bow ²	1,206	3,452	1,017	3,729	5,933	—	73,376	73,376	7,110	25,715	84,430
Stillwater	319	761	115	333	238	—	2,765	2,762	2,710	—	6,979
Sweet Grass	150	306	47	455	162	—	899	899	304	165	4,188
Teton	250	453	399	751	324	—	8,624	8,624	2,296	686	7,105
Toole	242	728	176	420	4,553	—	4,887	4,887	—	2,061	11,491
Treasure	106	126	12	112	54	—	487	487	—	287	1,230
Valley	257	970	214	530	863	—	6,782	6,782	488	2,855	9,853
Wheatland	168	175	7	318	290	—	350	350	323	—	1,241
Wibaux	194	684	—	114	59	—	222	222	—	222	2,749
Yellowstone	3,431	7,078	7,383	21,686	11,467	—	122,777	121,882	17,748	15,480	182,812
NEBRASKA											
Adams	1,070	1,849	601	805	24,566	213	92,461	86,326	8,018	64,642	86,038
Antelope	432	662	111	530	431	—	2,047	2,047	1,277	141	10,213
Arthur	21	52	—	51	—	—	5	5	5	—	556
Banner	51	164	—	216	—	—	—	—	—	—	1,072
Blaine	53	98	—	58	12	—	—	—	—	—	848
Boone	439	648	500	1,264	415	—	7,154	7,055	4,230	95	6,462
Box Butte	369	1,148	137	1,116	5,983	—	6,713	6,713	2,315	3,344	22,468
Boyd	161	226	132	529	2,939	—	7,113	7,113	2,176	4,790	6,352
Brown	217	378	52	344	3,616	—	11,010	10,977	68	5,632	5,660
Buffalo	844	2,910	2,227	7,278	3,106	—	51,216	51,216	25,436	4,238	44,556
Burt	553	698	43	1,932	6,095	—	5,881	5,873	505	5,159	10,139
Butler	401	755	815	898	5,211	—	18,069	18,069	3,606	5,306	17,957
Cass	831	1,356	1,853	3,370	2,983	—	39,741	39,741	20,828	9,466	22,030
Cedar	643	736	329	117	13,176	—	8,574	8,574	3,847	2,948	17,299
Chase	926	609	240	644	429	—	4,402	4,402	3,685	178	5,677
Cherry	482	666	115	710	2,751	—	2,429	2,429	1,672	57	7,604
Cheyenne	1,568	736	767	1,416	12,488	—	30,471	29,662	—	20,428	22,030
Clay	465	698	248	1,962	2,143	—	5,910	5,910	2,589	500	9,368
Colfax	312	752	167	2,110	557	—	2,955	2,955	2,025	—	8,912
Cuming	643	883	155	846	9,400	—	9,046	9,046	4,814	2,359	24,206

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
NEBRASKA—Con.											
Custer	5,468	53	782	275	100	—	464	185	770	285	641
Dakota	1,685	—	2,038	199	531	—	233	624	884	792	381
Dawes	1,273	54	669	689	112	15	678	425	142	160	98
Dawson	7,458	144	3,475	2,342	1,360	—	2,153	546	2,253	834	927
Deuel	713	7	262	81	8	—	64	228	44	41	185
Dixon	2,020	—	520	482	—	—	—	228	107	150	211
Dodge	6,660	1,117	2,403	1,833	645	140	170	1,975	1,146	4,424	1,694
Douglas	57,789	31,840	56,965	39,056	19,490	3,720	16,322	28,183	29,099	33,393	12,181
Dundy	879	—	161	245	6	—	119	147	106	—	37
Fillmore	1,897	—	302	331	17	—	126	457	28	246	47
Franklin	1,419	—	252	114	79	—	73	123	32	132	142
Frontier	1,311	6	414	77	91	—	339	105	47	23	60
Furnas	1,339	230	434	1,026	—	—	495	469	320	79	161
Gage	5,094	315	2,050	1,887	39	116	966	767	4,414	177	1,740
Garden	708	29	190	2,750	105	—	107	83	39	92	188
Garfield	424	34	161	91	4	—	42	42	1,003	59	166
Gosper	788	—	194	30	3	—	562	—	—	—	—
Grant	413	1	72	151	1	—	54	16	—	17	68
Greeley	911	—	64	927	1	—	25	132	817	38	128
Hall	8,352	1,143	5,198	6,147	1,170	375	2,486	2,946	1,865	4,080	1,632
Hamilton	1,691	119	497	837	181	—	120	242	641	236	304
Harlan	1,063	10	187	471	—	1	728	262	95	127	123
Hayes	585	—	58	30	2	—	39	5	51	15	18
Hitchcock	790	2	194	154	78	—	111	108	113	52	135
Holt	3,421	238	653	379	85	—	831	293	811	309	836
Hooker	224	124	40	31	2	—	13	38	—	31	49
Howard	1,364	—	317	151	32	—	926	188	172	47	2,506
Jefferson	1,702	85	732	393	55	—	115	366	144	35	536
Johnson	2,119	20	206	124	73	—	1,229	239	75	179	143
Kearney	1,089	100	498	283	38	—	101	305	390	51	497
Keith	1,928	—	513	135	252	—	100	49	654	303	64
Keya Paha	489	—	21	16	—	—	38	6	—	7	31
Kimball	1,016	66	431	50	145	—	43	404	1	246	274
Knox	3,314	83	550	480	90	—	83	448	269	451	375
Lancaster	29,560	12,200	21,126	12,439	7,378	2,355	2,220	11,854	23,002	15,813	4,538
Lincoln	5,008	1,009	1,106	916	502	7	403	267	513	785	2,131
Logan	208	—	73	16	1	—	18	3	—	13	44
Loup	201	—	55	9	—	—	—	3	—	18	2
McPherson	130	16	20	25	—	—	—	—	—	—	18
Madison	7,200	423	3,631	2,849	1,876	—	1,912	1,232	3,098	1,571	1,330
Merrick	2,459	519	335	1,461	95	21	98	191	248	282	32
Morrill	1,330	—	372	865	77	—	409	1,885	424	—	199
Nance	1,136	48	256	25	72	—	92	47	21	25	—
Nemaha	2,154	—	160	133	132	—	228	36	475	50	45
Nuckolls	1,664	23	423	385	74	—	59	527	63	20	48
Otoe	3,928	695	1,564	469	469	—	126	1,116	785	90	883
Pawnee	942	15	134	463	40	—	143	107	1,106	91	83
Perkins	287	30	320	123	—	3	—	196	—	77	137
Phelps	2,372	95	591	402	90	—	163	486	125	947	765
Pierce	2,236	—	372	250	199	—	106	378	—	29	157
Platte	4,899	169	2,490	2,171	374	—	466	1,809	473	1,346	1,047
Polk	1,855	4	319	325	18	—	79	443	60	202	502
Red Willow	1,289	—	677	535	241	—	68	469	529	972	1,236
Richardson	2,344	158	1,159	110	106	—	86	101	202	55	130
Rock	517	5	171	233	4	—	77	71	184	70	90
Saline	2,736	74	1,429	1,148	355	—	588	1,100	918	1,416	291
Sarpy	17,403	2	9,699	4,778	3,750	783	898	5,876	1,406	7,411	7,024
Saunders	4,399	116	896	747	215	—	224	1,014	664	1,038	192
Scotts Bluff	6,708	239	4,383	2,314	1,268	—	6,870	2,529	3,834	1,167	1,901
Seward	3,247	41	1,155	878	192	—	998	1,382	147	771	30
Sheridan	1,562	65	489	129	259	—	334	281	199	164	30
Sherman	1,520	23	176	200	—	—	40	61	324	143	179
Sioux	503	—	54	20	—	—	—	16	—	18	—
Stanton	1,631	—	375	124	50	15	166	348	428	36	37
Thayer	1,528	24	422	408	5	—	181	249	195	149	164
Thomas	206	—	31	54	—	—	265	—	—	5	43
Thurston	1,037	11	333	300	—	—	11	159	1,131	81	124
Valley	1,247	48	231	164	—	—	1,992	261	606	269	7
Washington	4,374	—	1,883	529	34	—	5,655	383	661	1,331	12
Wayne	2,035	430	441	256	115	—	122	487	394	2,479	181
Webster	2,091	14	303	130	21	—	467	228	350	739	143
Wheeler	552	—	39	6	—	—	39	—	—	12	22
York	3,675	1,743	1,276	823	218	—	1,293	824	519	2,175	1,621

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
NEBRASKA—Con.											
Custer	681	1,061	464	1,243	7,721	—	13,065	13,065	1,605	6,210	20,519
Dakota	476	1,443	691	1,903	10,442	—	9,374	7,737	4,386	355	20,494
Dawes	187	654	592	2,077	560	—	10,797	10,791	9,220	457	6,674
Dawson	1,643	1,443	1,482	4,002	24,781	—	36,166	27,987	12,063	4,874	56,973
Deuel	195	293	52	1,023	48	—	850	850	760	90	3,982
Dixon	468	591	79	1,691	2,414	—	1,736	1,736	1,104	123	6,780
Dodge	865	2,164	515	6,124	31,586	—	8,654	8,040	792	1,795	53,985
Douglas	13,636	25,225	33,529	87,420	591,128	38,887	1,499,855	1,487,440	168,423	855,374	1,546,293
Dundy	183	272	77	1,051	—	—	1,176	1,176	450	—	4,309
Fillmore	823	626	188	1,176	1,067	—	3,036	3,036	819	375	9,776
Franklin	316	394	78	661	1,128	—	1,353	1,353	88	165	6,486
Frontier	222	300	19	316	57	—	369	369	—	79	4,440
Furnas	947	516	950	733	8,684	—	24,384	24,339	7,613	9,814	14,500
Gage	846	1,337	1,319	2,190	35,108	—	36,631	35,304	5,306	19,007	42,885
Garden	269	229	36	297	37	—	512	442	—	—	7,004
Garfield	107	115	50	152	926	—	514	514	6	298	2,618
Gosper	321	408	61	1,699	8	—	1,023	1,023	—	—	2,876
Grant	65	132	21	56	32	—	1,151	1,151	956	—	1,259
Greeley	211	260	225	796	554	—	5,857	5,857	1,991	160	4,155
Hall	2,363	4,342	3,611	9,628	56,827	—	104,327	104,055	37,220	34,075	80,780
Hamilton	503	635	171	1,335	1,094	—	2,798	2,798	845	165	10,712
Harlan	294	467	100	511	972	—	1,919	1,919	1,435	—	3,978
Hayes	56	118	12	120	25	—	292	292	93	—	1,265
Hitchcock	370	469	31	291	3,220	—	8,512	8,512	—	6,763	11,642
Holt	567	835	669	1,503	347	—	9,431	9,431	6,581	—	13,775
Hooker	49	49	4	142	335	—	91	41	—	—	2,237
Howard	286	366	194	939	3,634	—	5,289	5,289	1,719	—	11,801
Jefferson	396	600	406	1,068	150	—	7,561	7,561	5,564	78	9,981
Johnson	335	609	202	451	2,285	—	4,057	4,057	—	190	6,795
Kearney	318	508	421	3,722	254	—	6,739	6,739	4,348	—	8,381
Keith	1,588	1,891	329	1,404	361	—	5,570	5,570	4,422	124	9,407
Keya Paha	60	95	—	140	26	—	4	4	4	—	740
Kimball	379	486	76	616	1,926	—	518	518	—	—	5,469
Knox	726	798	322	567	5,657	—	8,130	8,130	3,849	2,482	14,575
Lancaster	6,287	15,624	15,813	43,302	177,084	3,362	639,275	636,950	66,465	382,537	500,599
Lincoln	7,551	8,575	1,248	3,683	16,324	—	18,767	18,767	3,882	—	31,687
Logan	73	82	—	47	31	—	—	—	—	—	872
Loup	174	33	—	—	—	—	—	—	—	—	395
McPherson	31	76	9	—	—	—	93	93	20	—	713
Madison	1,890	2,850	2,284	11,448	13,292	—	58,945	58,945	16,499	17,692	50,535
Merrick	475	824	623	1,093	3,210	—	13,522	13,522	11,104	421	11,430
Morrill	269	478	216	878	4,929	—	6,577	6,577	1,899	3,263	11,790
Nance	430	423	165	506	190	—	2,609	2,609	2,300	—	4,664
Nemaha	663	874	273	1,076	1,418	—	7,228	7,228	212	2,769	7,407
Nuckolls	484	761	62	512	6,174	—	1,132	1,132	—	—	11,095
Otoe	780	839	1,376	2,002	2,424	—	22,571	22,571	13,795	3,601	17,896
Pawnee	147	245	47	294	382	—	1,414	1,414	124	631	5,185
Perkins	225	301	79	142	1,037	—	2,007	2,007	11	—	4,918
Phelps	518	721	388	705	6,551	—	7,251	7,251	2,692	389	11,335
Pierce	384	565	544	2,337	57	—	11,199	11,199	8,514	23	12,173
Platte	639	2,437	1,705	1,687	612,778	7,697	1,463,173	1,457,118	1,918	1,444,864	655,945
Polk	370	528	264	663	2,731	—	5,098	4,913	1,167	850	7,252
Red Willow	517	571	388	1,244	7,845	—	15,902	15,902	68	9,149	12,487
Richardson	417	618	140	892	614	—	2,832	2,832	275	639	9,436
Rock	219	282	73	176	58	—	1,147	1,147	562	—	2,515
Saline	779	1,201	582	3,885	8,550	—	6,882	6,882	2,001	—	20,375
Sarpy	2,708	7,426	10,072	22,586	2,909	—	165,147	157,204	25,528	116	87,087
Saunders	941	1,473	878	1,586	5,115	135	15,093	15,088	10,971	128	20,145
Scotts Bluff	1,721	3,029	407	17,574	6,478	—	16,523	16,522	331	993	40,773
Seward	1,095	1,942	369	2,306	8,100	—	12,603	12,234	3,507	6,234	21,449
Sheridan	424	829	33	615	4,055	—	4,252	4,252	390	3,375	10,650
Sherman	302	438	212	310	222	—	7,747	7,747	6,020	165	9,520
Sioux	248	278	—	265	19	—	14	14	14	—	1,444
Stanton	237	445	177	847	2,829	—	25,845	25,845	3,818	505	24,605
Thayer	490	762	121	2,548	1,669	—	2,531	2,526	478	417	10,571
Thomas	129	75	1	3	12	—	13	13	—	—	1,089
Thurston	218	432	270	674	1,732	—	7,593	7,593	2	—	8,373
Valley	228	232	219	21	6,522	—	2,319	2,319	69	101	17,469
Washington	700	1,194	925	1,199	2,218	—	23,697	22,665	13,459	6,295	18,579
Wayne	827	1,016	217	483	6,477	—	4,048	4,048	185	—	16,663
Webster	230	314	262	809	1,336	—	5,343	5,343	277	—	4,009
Wheeler	64	149	7	136	18	—	105	105	—	—	711
York	1,213	1,816	871	2,936	9,869	—	25,957	25,940	5,828	9,162	19,392

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
NEVADA											
Churchill*	2,414	21	4,562	414	417	224	103	893	—	448	569
Clark	270,209	309,662	211,132	126,218	116,816	32,077	33,805	163,805	67,535	115,214	779
Douglas	3,031	332	7,332	3,352	815	353	739	6,532	935	8,946	859
Elko	9,793	1,960	8,413	2,508	2,995	302	172	5,031	229	1,499	1,063
Esmeralda	540	—	718	45	—	—	—	60	—	67	—
Eureka	2,744	6	1,045	250	306	—	255	761	845	444	622
Humboldt	3,858	124	2,680	671	2,668	246	525	702	84	305	295
Lander	1,347	276	1,521	51	796	187	56	586	—	261	51
Lincoln	1,108	—	912	1,172	—	—	—	110	24	143	55
Lyon	4,023	18	5,090	2,579	565	340	11	1,330	—	1,280	47
Mineral	526	26	1,585	249	354	168	711	169	—	115	235
Nye	5,437	982	6,756	785	485	—	8	1,026	—	634	21
Pershing	1,004	7	1,019	180	702	—	532	239	482	345	119
Storey	184	—	1,389	370	—	—	—	628	227	325	24
Washoe	51,621	70,394	68,803	37,706	29,697	8,639	2,468	48,465	32,423	19,649	16
White Pine	1,980	43	2,042	486	—	—	125	334	—	752	337
Carson City ²	4,962	856	8,152	3,184	1,558	993	89	4,929	—	2,890	—
NEW HAMPSHIRE											
Belknap	6,696	13	6,337	3,383	1,532	48	111	3,412	1,923	4,644	5,668
Carroll	6,890	—	4,272	4,719	618	196	51	1,630	—	929	6,543
Cheshire	10,323	279	6,029	3,392	1,264	200	476	1,972	2,282	3,169	13,795
Coos	4,761	47	2,336	2,057	866	11	191	964	1,439	2,355	4,795
Grafton	11,802	599	7,624	5,506	1,474	273	255	2,619	1,180	4,622	8,286
Hillsborough	38,733	9,921	37,735	29,847	9,802	2,086	4,465	11,033	17,860	18,266	16,042
Merrimack	14,794	640	12,791	9,225	2,810	628	450	4,325	771	6,015	5,755
Rockingham	23,609	333	31,777	21,959	4,349	1,469	1,076	7,633	3,092	12,900	10,784
Strafford	7,325	401	9,958	6,556	2,801	565	239	2,539	5,697	8,033	2,424
Sullivan	5,385	15	3,087	1,748	1,101	12	150	902	490	3,211	1,741
NEW JERSEY											
Atlantic*	36,605	1,746	77,288	32,355	12,895	3,144	351	15,724	18,112	33,248	66,875
Bergen	81,516	6,493	176,360	45,197	21,913	8,428	24	31,325	32,110	79,481	105,433
Burlington	87,659	127	47,117	12,826	11,306	3,696	999	8,730	6,134	20,413	43,064
Camden	102,870	623	94,797	38,205	20,195	3,972	436	11,263	19,378	60,362	59,979
Cape May	22,215	551	30,269	13,152	6,467	1,111	334	11,759	1,538	43,768	15,332
Cumberland	18,945	305	17,708	3,982	7,073	1,413	468	3,662	4,996	9,975	9,525
Essex	56,760	2,123	189,337	94,344	47,404	6,940	171	36,122	98,777	38,980	69,309
Gloucester	24,940	95	32,493	7,742	5,020	1,630	597	7,267	991	27,535	14,583
Hudson*	35,411	7,727	119,529	91,905	38,974	6,220	369	22,967	101,634	35,237	45,857
Hunterdon	24,871	—	14,571	2,819	2,835	1,374	1,424	5,356	296	8,794	16,438
Mercer	35,715	2,913	70,964	29,969	19,229	3,990	391	11,260	25,819	50,961	44,835
Middlesex	46,521	9,906	130,485	39,885	29,562	10,457	238	32,152	26,565	86,464	34,184
Monmouth	52,534	2,424	112,820	26,706	25,593	5,749	1,118	40,214	9,699	61,659	64,019
Morris	59,413	1,109	81,517	19,356	10,337	5,902	2,303	24,133	13,257	68,187	60,998
Ocean	51,016	683	69,560	11,893	12,989	3,950	5,907	20,348	6,919	65,316	37,364
Passaic	39,399	3,148	85,962	38,179	42,010	3,729	80	11,137	29,202	26,999	53,651
Salem	9,445	—	9,122	1,848	5,102	1,230	239	428	4	3,431	6,784
Somerset	35,140	118	34,684	10,655	12,680	3,295	566	12,102	1,038	25,295	11,048
Sussex	16,813	114	18,101	1,792	4,966	1,286	562	1,983	304	4,514	19,158
Union	69,523	1,655	105,849	55,915	21,399	5,361	621	43,614	25,544	41,738	70,734
Warren	19,430	208	11,160	3,715	4,795	877	574	2,942	6,275	9,507	4,948
NEW MEXICO											
Bernalillo	71,461	56,929	98,068	42,151	29,577	6,084	21,607	95,766	30,710	43,265	33,988
Catron*	1,300	9	465	251	45	—	72	28	—	101	211
Chaves	6,014	1,376	6,396	4,532	1,555	39	1,815	1,805	788	2,005	2,657
Cibola	1,512	—	1,394	368	6,585	39	310	917	—	518	1,021
Colfax	3,487	74	2,089	1,070	1,354	53	25	634	382	745	1,204
Curry	4,798	211	5,397	3,371	934	300	84	1,410	116	2,149	1,988
De Baca	592	—	423	241	39	—	127	106	6	133	36
Dona Ana	13,880	4,407	13,159	4,878	3,400	2,645	4,247	7,188	3,088	6,365	4,997
Eddy	6,604	1,162	8,030	5,455	652	258	2,350	3,359	623	1,524	3,021
Grant	2,107	46	3,880	1,217	739	—	50	443	3,440	1,092	987
Guadalupe	1,242	—	796	111	138	—	1	204	—	192	132
Harding	712	—	111	172	4	—	13	20	—	18	6
Hidalgo*	1,125	8	786	158	236	—	6	168	—	553	194
Lea	9,040	172	13,012	4,318	128	88	9	2,396	172	2,538	2,538
Lincoln	3,066	1,069	3,357	1,137	354	—	91	838	105	1,658	3,070
Los Alamos*	5,047	—	3,971	8,314	55	—	5	3,977	12	1,276	1,912
Luna	3,621	163	3,398	1,168	658	8	46	575	145	291	613
McKinley	5,520	195	7,627	4,511	2,165	268	22	4,193	4,101	1,738	6,806
Mora	2,157	—	321	428	20	—	17	19	—	57	10
Otero	5,744	168	6,575	2,021	2,249	—	203	4,387	724	1,379	2,574
Quay	1,453	199	1,888	595	950	—	64	594	74	557	588
Rio Arriba	3,722	—	2,687	473	41	87	113	906	2,945	805	461
Roosevelt	1,103	151	1,911	1,100	381	—	41	609	204	626	434
San Juan	12,393	967	12,051	8,179	5,694	424	2,169	9,692	1,237	5,081	5,008
San Miguel	2,756	670	3,516	1,365	4,900	208	154	1,971	1,301	1,790	1,376

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
NEW MEXICO—Con.											
Sandoval.....	10,082	—	12,568	1,666	3,548	—	877	3,913	1,036	3,984	1,136
Santa Fe.....	22,230	2,457	15,888	8,292	2,507	330	169	15,804	6,812	12,805	5,987
Sierra.....	2,352	69	1,180	474	336	51	218	498	75	2,299	772
Socorro.....	3,180	—	828	826	1,084	35	109	513	894	678	794
Taos.....	4,833	—	2,240	1,011	178	—	64	763	101	1,777	1,652
Torrance.....	1,690	—	1,371	419	510	—	172	184	—	162	229
Union.....	1,408	—	668	578	295	—	97	105	—	207	210
Valencia.....	2,638	29	3,959	592	1,103	30	10	1,439	—	2,059	1,273
NEW YORK											
Albany.....	39,143	2,413	46,949	34,498	26,495	2,866	1,041	28,083	5,375	24,109	14,206
Allegany.....	16,022	16	2,177	2,261	2,315	88	1,871	720	1,177	1,230	2,198
Broome.....	31,582	2,770	19,375	17,943	15,706	401	1,874	10,931	4,962	11,741	11,349
Cattaraugus.....	27,343	307	6,175	9,521	5,010	137	1,754	2,325	2,010	5,068	2,542
Cayuga.....	18,655	174	5,870	5,958	2,470	292	701	2,502	4,033	9,725	4,065
Chautauqua.....	39,902	933	14,523	10,793	5,672	385	398	3,711	3,111	10,682	6,780
Chemung.....	15,365	1,588	8,219	5,770	3,724	439	4,914	3,734	5,794	4,300	4,305
Chenango.....	14,949	6	1,512	17,560	610	71	505	611	1,115	893	2,036
Clinton.....	17,023	412	4,021	5,148	3,292	222	3,084	2,787	1,748	7,264	4,362
Columbia.....	16,335	196	3,805	3,195	3,042	150	1,390	1,887	306	1,553	4,556
Cortland.....	12,293	135	3,947	3,609	2,419	227	1,989	1,423	1,964	7,403	1,918
Delaware.....	23,845	93	2,815	5,466	408	154	12,558	662	2,832	1,624	2,274
Dutchess.....	41,828	1,726	36,703	23,906	20,747	1,394	2,781	8,988	18,860	16,412	19,749
Erie.....	128,920	2,405	140,979	86,150	44,668	8,391	2,331	52,820	45,138	111,924	44,154
Essex.....	14,651	563	1,604	15,362	1,281	144	903	2,529	1,185	2,324	1,864
Franklin.....	9,553	1,526	2,631	3,706	2,631	90	539	920	6,258	2,919	4,469
Fulton.....	10,236	50	4,904	4,141	2,843	136	178	788	1,696	5,372	10,431
Genesee.....	12,658	410	5,366	4,093	2,464	312	516	1,425	345	3,941	1,854
Greene.....	13,053	21	2,455	2,913	1,754	150	1,856	607	1,618	2,802	2,412
Hamilton.....	5,153	78	429	851	47	46	145	703	356	441	916
Herkimer.....	18,623	37	4,019	4,129	2,441	129	411	2,021	1,993	3,051	2,105
Jefferson.....	27,637	376	7,977	7,794	4,028	436	214	2,822	4,578	9,259	12,904
Lewis.....	8,888	1	820	667	924	77	552	316	758	406	1,678
Livingston.....	15,129	121	4,119	2,100	2,613	131	322	653	80	3,006	611
Madison.....	18,060	420	3,756	5,646	3,812	285	458	1,209	1,364	3,306	3,905
Monroe.....	87,958	12,462	106,320	61,529	54,600	6,375	2,833	61,901	27,848	49,414	29,098
Montgomery.....	10,071	—	4,783	3,652	2,420	77	685	897	5,597	4,812	6,553
Nassau.....	209,546	3,621	546,446	109,364	146,629	13,959	11,965	193,955	58,328	142,232	231,089
New York City ²⁵	1,532,412	1,207,770	2,878,018	1,055,739	1,139,519	113,820	—	617,126	2,784,520	1,203,463	995,986
Niagara.....	35,252	555	27,485	20,034	22,707	1,232	1,397	15,631	4,681	32,487	10,729
Oneida.....	40,032	2,677	23,004	34,002	14,971	842	736	6,229	27,217	13,097	24,906
Onondaga.....	78,145	14,727	60,405	46,679	50,682	4,372	4,735	37,803	13,074	41,418	14,051
Ontario.....	20,556	26	8,792	5,632	6,450	297	969	5,933	2,499	6,912	4,328
Orange.....	47,694	836	44,076	27,238	20,144	1,942	2,323	11,435	8,202	21,426	20,160
Orleans.....	8,136	5	3,150	1,635	2,045	145	327	318	492	1,989	2,098
Oswego.....	30,972	367	13,098	9,477	4,778	517	272	3,770	7,514	9,873	10,328
Otsego.....	18,155	92	2,674	3,938	1,651	353	720	1,470	628	1,159	643
Putnam.....	19,006	226	12,313	4,203	3,992	540	3,806	3,885	—	11,909	3,279
Rensselaer.....	21,092	338	13,912	23,655	9,759	915	204	2,932	25,510	7,109	6,207
Rockland.....	45,121	748	55,767	14,852	18,076	3,239	1,376	17,832	7,871	24,739	32,164
St Lawrence.....	27,423	681	6,686	7,596	3,043	234	556	3,699	6,787	9,106	7,453
Saratoga.....	29,435	28	12,195	10,418	4,382	807	1,424	7,766	3,884	12,924	5,000
Schenectady.....	21,483	798	17,918	13,750	10,977	540	637	4,526	7,819	12,247	6,999
Schoharie.....	10,604	11	1,098	1,002	1,578	43	260	412	133	1,662	323
Schuyler.....	5,299	—	728	817	1,012	48	289	686	646	466	481
Seneca.....	5,809	27	2,440	1,348	1,804	2	378	671	922	1,723	655
Steuben.....	32,335	836	5,486	5,874	4,377	230	2,598	1,609	1,861	3,199	6,467
Suffolk.....	162,884	8,605	379,524	136,678	69,081	9,362	7,744	66,644	8,145	55,270	229,844
Sullivan.....	28,975	226	6,763	7,547	5,981	556	2,590	5,725	1,843	7,200	4,900
Tioga.....	8,925	20	3,172	1,827	1,885	52	3,584	636	1,298	1,369	3,810
Tompkins.....	16,195	3,222	8,306	8,799	3,861	739	921	6,590	3,678	6,527	4,938
Ulster.....	34,667	457	15,332	12,344	7,733	1,314	2,005	4,016	9,456	7,826	16,650
Warren.....	16,785	394	6,554	4,821	2,408	420	650	4,735	1,031	4,493	5,095
Washington.....	14,909	—	3,391	1,210	1,949	213	1,028	761	1,110	1,391	3,312
Wayne.....	17,100	35	5,892	4,353	5,781	380	857	1,418	604	3,979	3,814
Westchester.....	115,595	25,909	198,516	122,844	86,570	9,832	1,319	97,543	14,707	72,112	120,706
Wyoming.....	14,278	223	3,280	1,402	1,837	146	645	667	230	2,169	892
Yates.....	7,932	650	1,882	2,990	1,601	52	403	226	222	867	233

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
NEW MEXICO—Con.											
Sandoval.....	2,487	5,949	3,446	4,233	11,338	—	152,088	152,088	47,336	81,108	59,159
Santa Fe.....	7,629	16,671	12,642	8,341	20,747	—	349,922	349,922	66,850	77,230	266,939
Sierra.....	742	1,988	743	847	5,947	—	10,165	10,165	3,155	—	12,177
Socorro.....	808	2,008	268	414	4,510	—	5,836	5,836	4,469	1,170	7,735
Taos.....	2,715	1,310	1,799	4,986	1,366	—	37,423	37,420	12,125	2,712	27,001
Torrance.....	921	915	837	831	838	—	14,932	14,932	12,410	212	8,777
Union.....	712	365	32	463	399	—	606	606	410	64	3,518
Valencia.....	1,073	4,185	2,432	806	2,757	—	44,729	44,424	26,405	1,595	23,368
NEW YORK											
Albany.....	10,767	25,915	77,640	79,149	33,753	92	1,036,515	794,097	130,565	42,670	480,598
Allegany.....	1,308	4,788	6,031	12,141	4,550	—	89,826	78,095	45,425	8,057	67,472
Broome.....	5,995	17,169	23,727	75,583	16,207	—	285,218	206,700	60,983	6,951	256,553
Cattaraugus.....	2,456	8,492	9,243	21,185	6,868	—	123,218	112,965	39,790	4,747	98,328
Cayuga.....	1,902	6,247	11,809	23,365	4,978	—	156,787	144,411	47,858	3,373	76,648
Chautauqua.....	4,672	13,371	20,451	45,765	29,902	—	276,815	229,242	55,441	26,440	196,590
Chemung.....	3,299	5,414	8,010	32,346	9,959	—	123,061	86,546	18,606	17,875	92,047
Chenango.....	1,352	4,305	4,642	17,215	5,284	—	59,665	53,758	26,518	986	68,017
Clinton.....	2,013	7,991	7,384	17,320	14,643	—	101,421	69,241	32,948	8,279	75,787
Columbia.....	1,454	6,208	5,697	15,884	1,318	—	98,557	56,183	23,161	2,925	57,093
Cortland.....	1,185	5,035	5,178	13,852	3,001	—	72,523	60,093	8,325	6,681	77,163
Delaware.....	1,238	4,786	4,912	13,092	1,506	—	72,720	62,263	38,880	2,693	68,701
Dutchess.....	6,679	25,550	26,422	73,651	29,370	—	485,945	404,477	104,797	47,577	212,483
Erie.....	22,429	93,483	131,452	332,453	83,398	—	1,675,147	1,464,164	415,165	157,651	1,160,945
Essex.....	2,173	9,580	3,501	10,944	6,775	—	54,624	39,046	12,300	4,167	59,321
Franklin.....	1,353	3,660	7,657	12,771	4,740	—	82,897	73,889	13,745	5,135	94,985
Fulton.....	1,507	4,521	16,295	18,492	4,879	—	215,889	180,049	34,705	7,104	188,812
Genesee.....	1,558	39,557	6,813	19,441	3,956	—	99,960	85,795	36,285	4,732	88,311
Greene.....	1,804	4,378	3,186	13,429	2,253	—	38,991	36,853	20,549	4,433	37,378
Hamilton.....	650	1,609	276	3,874	1,133	—	6,449	3,358	70	1,570	12,387
Herkimer.....	1,751	4,638	6,686	14,198	6,488	—	92,368	58,125	33,114	6,626	76,690
Jefferson.....	2,943	12,255	19,949	24,473	18,787	—	297,160	261,282	75,691	29,216	252,220
Lewis.....	921	2,285	3,485	9,580	2,941	—	44,594	43,320	19,848	4,723	32,382
Livingston.....	1,464	5,094	3,925	13,278	6,743	—	84,206	51,916	24,559	4,544	69,190
Madison.....	1,567	5,539	8,644	12,757	4,921	—	127,234	109,531	63,319	6,124	76,162
Monroe.....	17,022	58,273	185,114	210,623	69,932	—	1,861,856	1,594,159	335,946	128,584	871,978
Montgomery.....	1,096	4,237	9,158	23,852	5,017	—	110,511	102,692	22,944	8,427	91,376
Nassau.....	57,504	305,937	286,829	474,200	152,012	—	4,870,468	3,865,455	336,206	158,364	1,602,845
New York City ²⁵	265,895	843,173	2,250,542	4,459,604	4,791,129	4,897,491	52,567,439	51,155,957	6,793,276	13,260,010	72,548,547
Niagara.....	6,206	16,746	45,851	64,906	48,606	—	661,673	545,821	94,560	142,858	354,501
Oneida.....	4,993	22,324	64,261	77,078	24,526	—	421,370	355,716	83,918	16,188	235,160
Onondaga.....	12,178	49,206	97,106	124,214	43,285	321	1,078,794	960,860	253,592	23,923	572,755
Ontario.....	3,144	12,019	19,272	23,599	10,770	—	288,193	257,180	108,932	12,359	181,085
Orange.....	9,833	35,221	421,537	84,017	26,282	—	658,720	585,050	247,801	38,341	518,054
Orleans.....	950	3,939	3,379	8,790	7,790	—	52,999	48,970	21,292	9,028	41,969
Oswego.....	3,023	11,485	14,658	44,771	6,179	61	231,294	179,171	61,677	9,187	165,208
Otsego.....	1,718	4,316	5,945	12,790	2,880	—	88,390	75,602	42,667	5,413	64,824
Putnam.....	3,446	12,426	9,873	16,031	6,722	—	127,285	107,563	19,876	7,112	68,579
Rensselaer.....	3,644	11,594	24,938	34,851	11,138	115	318,190	276,589	92,510	4,679	125,623
Rockland.....	10,526	33,980	46,560	120,338	18,091	—	557,834	458,158	99,293	1,374	342,794
St Lawrence.....	3,005	10,573	11,909	30,526	9,004	—	187,347	165,046	72,756	11,810	141,345
Saratoga.....	4,916	13,513	17,292	27,466	12,326	—	256,206	197,758	95,457	16,650	202,183
Schenectady.....	3,659	9,905	16,382	40,725	11,165	—	226,446	186,545	58,483	9,390	126,705
Schoharie.....	834	3,362	3,327	7,774	1,423	—	53,447	45,809	28,629	3,676	47,058
Schuyler.....	565	1,768	1,625	4,289	1,988	—	20,702	20,371	7,035	3,212	18,461
Seneca.....	888	3,385	4,435	6,311	1,912	—	60,625	49,983	13,807	3,042	41,808
Steuben.....	2,886	8,299	8,942	20,439	8,804	—	165,225	127,177	70,405	3,527	156,269
Suffolk.....	40,077	138,893	236,980	455,630	159,868	—	3,577,215	3,215,601	425,810	408,345	1,828,063
Sullivan.....	3,815	11,646	14,612	25,235	5,869	—	217,907	156,407	39,274	11,864	70,679
Tioga.....	962	3,584	3,176	11,382	1,904	—	45,156	37,027	17,523	625	51,542
Tompkins.....	2,664	9,860	11,847	21,583	13,776	—	195,343	121,141	40,980	7,358	142,979
Ulster.....	5,237	16,358	17,669	45,166	8,064	—	270,127	192,171	88,447	11,799	172,206
Warren.....	2,459	7,340	6,950	21,229	13,194	—	126,550	100,349	39,643	15,874	105,645
Washington.....	1,578	4,540	10,186	12,774	1,061	—	115,531	106,235	16,005	1,944	114,845
Wayne.....	2,532	10,721	10,050	20,676	9,158	—	159,205	122,352	72,734	9,812	180,237
Westchester.....	33,129	139,962	161,305	505,290	91,843	340	2,024,330	1,832,876	462,355	132,035	1,299,522
Wyoming.....	1,055	3,740	3,011	6,709	6,481	—	39,563	34,015	9,586	2,371	36,338
Yates.....	712	2,039	1,227	5,047	3,215	—	22,363	17,494	12,933	1,194	35,285

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Table with 12 columns: Geographic area, Utility revenue, Liquor store and insurance trust revenue, Total, Intergovernmental expenditure, Total direct, Total, Capital outlay, Education, Libraries, Education services, Public welfare, Social services and income maintenance, Hospitals, Health. Rows list counties in North Carolina such as Alamance, Alexander, Alleghany, Anson, Ashe, etc.

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
NORTH CAROLINA											
Alamance	4,507	444	11,911	6,533	1,678	972	404	6,669	4,847	11,413	4,545
Alexander	297	—	1,540	610	307	114	324	261	836	789	850
Alleghany	75	—	574	135	656	68	98	16	—	348	680
Anson	672	81	2,036	224	523	157	198	218	1,981	3,604	1,484
Ashe	443	26	999	120	249	129	129	148	48	583	806
Avery	554	—	1,116	500	336	161	152	614	80	408	1,960
Beaufort	744	30	3,782	1,569	713	466	841	1,054	2,770	2,615	4,529
Bertie	587	9	1,381	258	834	58	99	143	578	518	618
Bladen	983	—	2,878	544	498	159	381	198	1,355	1,204	2,639
Brunswick	2,503	318	7,233	1,295	880	759	613	2,616	2,134	7,670	5,071
Buncombe	10,475	2,096	23,333	17,238	4,889	2,413	516	12,102	9,765	22,801	13,085
Burke	2,254	1,074	8,462	2,084	567	187	236	2,348	1,972	3,940	2,655
Cabarrus	4,752	4,320	13,548	8,572	1,726	654	518	3,382	2,705	16,135	4,682
Caldwell	2,325	—	6,031	3,565	928	221	316	1,549	2,132	5,097	4,123
Camden	1	—	288	89	—	37	427	34	743	107	264
Carteret	2,000	205	8,386	3,790	—	920	364	1,655	2,735	1,850	5,888
Caswell	24	—	1,152	281	444	136	160	351	847	315	613
Catawba	12,533	753	12,668	8,874	1,463	1,110	312	4,005	2,314	8,215	8,542
Chatham	872	90	3,631	1,229	561	526	372	548	1,628	2,511	2,555
Cherokee	490	19	1,368	637	379	130	210	248	874	657	921
Chowan	454	767	1,346	602	321	47	185	539	300	784	2,085
Clay	44	—	640	292	130	58	47	215	37	129	304
Cleveland	2,376	162	8,653	2,826	1,521	549	337	2,500	2,852	4,543	4,479
Columbus	1,665	27	3,902	2,260	1,123	200	274	545	4,469	1,339	2,333
Craven	3,512	1,081	9,629	3,409	1,369	188	342	3,183	3,919	6,149	8,807
Cumberland	10,209	1,727	43,352	15,448	3,648	2,344	2,450	34,190	17,067	16,232	12,943
Currutuck	44	55	1,529	1,292	330	—	292	117	344	705	1,922
Dare	2,223	393	7,059	2,177	2,311	231	99	1,837	—	4,683	6,740
Davidson	3,206	2,073	11,114	4,527	1,515	1,058	402	2,767	2,695	4,280	6,959
Davie	356	—	1,853	801	656	181	352	488	120	1,320	1,402
Duplin	2,877	1,209	3,361	711	1,322	100	1,043	450	4,349	1,755	3,538
Durham	14,477	689	33,318	16,964	8,827	2,843	2,262	10,075	15,678	19,893	19,686
Edgecombe	966	80	4,198	759	1,190	78	240	1,337	3,286	1,631	2,333
Forsyth	19,641	3,508	42,757	18,612	15,170	2,706	117,884	17,711	28,931	17,925	27,057
Franklin	528	746	2,979	1,126	3,937	368	421	127	200	2,817	3,145
Gaston	17,518	665	21,863	7,199	700	1,013	586	5,315	8,346	16,908	9,848
Gates	46	—	205	140	130	90	268	134	47	236	525
Graham	162	—	426	83	141	46	77	46	266	312	324
Granville	1,481	20	3,290	887	766	252	228	436	2,674	1,540	1,805
Greene	172	—	1,358	105	238	1	204	135	434	666	1,013
Guilford	27,599	19,490	62,203	34,460	11,738	5,899	8,530	41,385	24,177	24,671	25,607
Halifax	2,312	171	5,617	2,354	1,170	176	540	1,508	899	6,140	3,143
Harnett	3,934	49	6,368	704	1,128	158	265	988	5,209	3,175	3,175
Haywood	2,351	11	5,057	2,217	796	182	244	745	1,219	2,080	2,794
Henderson	1,454	—	7,335	4,378	1,108	415	534	1,356	1,730	3,921	2,503
Hertford	877	106	1,903	731	1,090	46	148	236	946	864	1,496
Hoke	389	—	1,904	623	1,294	86	127	146	818	985	1,675
Hyde	30	15	406	55	30	50	94	—	153	429	646
Iredell	2,161	89	9,667	3,537	5,017	793	425	3,453	783	6,035	4,928
Jackson	428	68	1,647	270	298	254	158	624	2,284	298	1,347
Johnston	3,079	525	9,254	1,341	1,714	830	723	1,720	4,958	12,230	8,256
Jones	118	—	590	87	56	—	242	56	63	416	331
Lee	1,814	119	5,953	2,728	1,358	358	205	1,366	2,483	2,878	2,815
Lenoir	1,820	3,320	3,978	1,142	985	338	323	1,407	5,754	3,550	3,236
Lincoln	327	—	4,163	989	1,110	733	292	414	2,044	2,497	1,903
McDowell	830	32	2,563	893	920	121	275	383	128	1,232	1,777
Macon	1,089	87	2,221	429	598	223	164	819	92	1,091	2,728
Madison	453	—	985	265	31	62	173	51	1,638	376	1,021
Martin	576	1,097	2,503	868	—	67	249	434	963	1,167	2,396
Mecklenburg	51,670	74,977	113,578	44,910	30,923	12,499	28,260	50,431	44,419	28,010	49,350
Mitchell	411	—	843	133	195	58	117	219	460	438	789
Montgomery	812	3	2,467	586	343	96	126	184	724	2,273	1,010
Moore	2,675	532	7,757	2,409	1,790	420	533	1,619	1,329	4,282	4,046
Nash	5,666	62	11,086	6,141	1,454	488	347	3,280	1,971	7,756	6,032
New Hanover	5,596	3,394	18,340	9,451	3,753	2,940	1,543	7,538	8,918	10,103	11,566
Northampton	606	52	1,423	152	802	59	221	82	816	871	1,561
Onslow	3,555	1,052	10,326	4,028	1,292	797	372	4,115	1,254	7,362	21,950
Orange	2,731	1,667	13,554	5,279	1,920	543	959	2,668	3,409	7,051	4,290
Pamlico	277	—	686	81	294	83	118	129	990	1,402	379
Pasquotank	669	230	3,283	2,105	103	246	136	664	2,342	2,292	3,617
Pender	319	—	2,275	985	422	407	182	214	397	669	2,347
Perquimans	234	—	685	210	—	87	153	97	409	851	4,220
Person	648	793	2,604	1,376	1,250	183	233	736	901	1,803	1,782
Pitt	5,255	116	15,657	5,654	6,480	815	570	4,019	6,014	10,148	10,032
Polk	453	—	1,832	428	227	94	139	192	57	649	688
Randolph	2,634	1,273	7,848	5,232	4,002	484	235	1,055	1,576	4,802	3,726
Richmond	1,228	16	3,587	1,156	651	146	160	872	2,810	3,157	2,845
Robeson	2,953	—	10,272	3,931	3,993	338	285	1,539	7,269	6,236	3,680
Rockingham	4,361	52	10,177	3,437	1,645	382	358	1,499	2,485	6,191	3,646
Rowan	5,405	824	9,804	4,494	2,054	330	397	3,667	5,250	6,321	4,027

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
NORTH CAROLINA—Con.											
Rutherford	1,821	150	5,277	2,365	3,967	466	195	2,777	1,020	2,367	2,880
Sampson	1,392	282	4,356	1,219	557	212	353	1,281	307	1,785	2,037
Scotland	742	266	3,297	504	1,060	251	269	347	2,576	3,581	3,601
Stanly	2,264	4,402	4,324	2,352	587	237	138	1,163	2,546	3,656	2,537
Stokes	250	—	2,168	1,163	793	121	202	234	—	979	1,168
Surry	1,879	27	5,022	1,342	726	391	430	954	1,967	2,564	2,926
Swain	97	—	902	67	220	13	89	259	217	333	668
Transylvania	480	—	3,005	1,166	530	285	123	503	732	1,373	1,461
Tyrrell	49	—	417	45	—	—	86	6	117	210	294
Union	1,705	1,946	10,803	1,435	2,152	741	150	5,108	498	6,315	3,704
Vance	1,605	73	4,223	2,974	1,582	398	279	1,048	640	3,971	1,992
Wake	31,246	20,983	56,793	32,463	9,422	9,563	2,878	42,338	22,134	31,891	32,363
Warren	145	—	1,202	223	654	112	126	87	685	990	1,309
Washington	441	46	1,177	301	455	77	130	94	1,083	705	1,070
Watauga	2,029	—	3,835	511	252	403	140	1,107	9,134	2,177	5,739
Wayne	5,767	288	7,822	5,344	1,793	489	340	1,727	8,674	2,992	3,812
Wilkes	1,172	1,247	3,528	438	1,065	434	390	570	276	1,473	1,659
Wilson	2,748	852	9,074	4,998	2,638	387	913	3,505	8,652	5,330	6,379
Yadkin	703	—	2,264	225	423	190	197	181	400	438	1,297
Yancey	165	—	614	110	125	64	205	122	118	455	855
NORTH DAKOTA											
Adams	1,305	74	196	40	22	—	177	106	—	116	315
Barnes	2,716	62	674	599	164	—	629	909	137	578	678
Benson	1,905	22	206	56	36	4	264	92	1,008	130	271
Billings	1,948	—	179	240	—	20	109	25	—	—	—
Bottineau	2,775	26	310	261	—	—	233	2,753	121	326	304
Bowman	1,530	61	240	63	21	—	149	223	—	52	70
Burke	937	1	130	93	3	9	—	1,831	—	36	75
Burleigh	10,792	5,205	7,031	3,244	914	45	650	4,201	1,549	1,523	3,169
Cass	10,616	6,860	9,184	4,232	2,912	453	2,768	16,211	8,781	2,350	5,315
Cavalier	2,594	14	415	974	—	—	43	5,123	135	45	349
Dickey	1,288	15	210	69	21	—	136	145	97	82	257
Divide	2,200	29	207	162	34	4	60	90	5	31	112
Dunn	1,676	43	216	101	26	—	132	62	65	35	116
Eddy	622	113	288	1,130	24	—	36	2,940	105	53	174
Emmons	1,470	2,896	113	50	11	—	109	4,058	48	23	65
Foster	810	—	168	674	11	—	232	784	100	98	159
Golden Valley	790	29	251	192	—	—	102	1,487	—	17	65
Grand Forks	7,361	812	5,677	9,012	1,008	64	537	9,110	6,438	3,888	4,191
Grant	1,186	—	52	36	—	—	274	24	—	27	65
Griggs*	970	461	150	4,203	—	—	1,092	89	—	55	99
Hettinger	827	22	161	67	18	—	66	1,091	—	14	76
Kidder	1,074	—	123	1,718	—	—	115	3,338	—	43	41
La Moure	1,886	16	270	34	—	38	14,803	2,492	153	97	142
Logan	639	10	100	45	—	—	25	38	—	28	75
McHenry	1,991	2	254	191	17	—	479	50	—	87	146
McIntosh	1,286	641	166	93	18	—	73	161	—	49	180
McKenzie	2,588	1,149	389	226	86	—	433	193	156	40	170
McLean	1,606	1,597	949	189	—	—	394	425	—	170	321
Mercer	2,695	30	1,079	4,902	—	—	244	641	796	121	435
Morton	3,878	118	1,511	1,447	547	136	717	2,614	1,586	638	1,191
Mountrail	1,079	1,546	353	136	—	—	144	1,587	400	89	269
Nelson	1,466	1	220	1,398	14	—	194	111	47	91	130
Oliver	999	—	207	22	—	—	134	205	—	14	33
Pembina	1,469	282	590	1,540	213	—	134	222	407	163	641
Pierce	838	—	225	36	107	—	79	114	—	77	163
Ramsey	2,628	296	738	463	279	—	154	556	208	521	606
Ransom	1,260	9	388	198	—	—	69	109	236	48	305
Renville	1,990	6	198	153	10	—	95	1,026	97	34	47
Richland	5,037	124	1,077	584	541	—	657	2,219	136	691	946
Rolette	1,174	27	505	1,145	86	—	110	88	427	89	256
Sargent	1,257	9	248	236	13	—	377	785	28	145	192
Sheridan	546	2	88	13	—	—	46	66	225	28	59
Sioux	406	—	44	15	—	—	—	18	258	3	8
Slope*	642	—	36	25	—	—	1,264	1	—	4	6
Stark	3,517	1,216	1,943	2,285	315	132	394	1,017	628	689	963
Steele	1,049	—	137	62	—	—	175	57	—	4	60
Stutsman	6,462	369	2,039	751	697	291	421	3,271	4,186	468	745
Towner	825	18	161	117	31	—	183	192	37	110	148
Traill	2,323	4,555	347	135	105	—	72	180	148	241	351
Walsh*	3,571	880	658	802	167	—	503	1,705	202	371	744
Ward	5,287	1,528	4,901	2,229	773	257	476	5,082	2,416	368	1,395
Wells	1,398	10	174	87	4	—	121	157	—	63	144
Williams	3,396	521	1,732	388	311	—	875	2,130	174	349	1,014

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
NORTH CAROLINA—Con.											
Rutherford	1,155	2,842	3,360	4,030	10,748	1,317	56,769	56,769	30,290	402	59,363
Sampson	1,400	2,374	1,564	5,835	1,237	1,520	36,398	36,398	3,520	372	40,059
Scotland	528	2,006	1,125	3,030	13,663	907	15,992	15,992	2,140	131	16,357
Stanly	928	3,255	653	4,744	22,670	731	32,690	32,690	—	12,486	34,336
Stokes	754	2,319	923	2,856	1,101	371	21,378	20,568	8,000	2,623	21,023
Surry	1,500	3,982	3,854	3,881	2,841	2,183	60,382	60,382	24,814	5,983	55,080
Swain	370	615	389	1,453	215	504	8,185	8,185	6,659	1,452	2,015
Transylvania.....	997	2,294	838	2,242	705	1,115	9,221	9,221	6,375	830	14,080
Tyrrell	207	528	261	1,138	429	115	2,113	2,113	925	211	2,147
Union	2,027	6,615	6,190	6,889	60,682	2,165	189,078	189,078	62,726	53,754	180,670
Vance	1,083	1,826	1,997	5,761	2,359	1,641	28,451	28,451	14,300	842	24,667
Wake	10,849	23,322	111,753	91,141	952,492	19,201	7,733,248	7,391,178	405,030	5,768,144	2,979,754
Warren	355	654	1,687	1,543	667	552	22,528	22,528	10,069	257	16,883
Washington	314	1,304	592	826	524	564	11,603	11,603	4,380	1,575	6,361
Watauga	1,328	3,528	1,616	5,346	11,964	2,443	35,023	35,023	21,575	3,341	24,992
Wayne	2,613	5,201	2,972	6,603	11,061	3,276	104,073	103,301	14,128	42,934	75,176
Wilkes	1,025	2,433	1,143	5,432	3,192	1,365	29,929	29,929	1,100	371	21,238
Wilson	3,393	4,207	1,999	6,694	105,837	2,999	45,269	45,269	18,000	5,562	125,311
Yadkin	747	1,325	396	2,330	2,039	—	6,856	6,856	4,088	585	17,498
Yancey	229	1,034	307	781	482	—	3,819	3,819	—	1,769	5,828
NORTH DAKOTA											
Adams	219	344	45	300	179	—	1,746	1,746	75	1,607	3,654
Barnes	648	515	207	1,142	4,636	—	3,428	3,308	735	240	13,222
Benson	221	274	27	532	584	—	679	679	55	95	7,067
Billings	179	222	—	67	—	—	—	—	—	—	13,601
Bottineau	273	304	27	666	444	—	1,506	1,506	—	—	11,406
Bowman	138	216	4	537	166	—	33	33	—	—	6,046
Burke	177	161	9	314	85	—	152	152	120	—	3,462
Burleigh	2,066	7,588	6,944	4,401	7,080	1,475	100,523	100,523	12,915	2,901	163,436
Cass	3,079	4,923	14,815	34,735	18,976	2,836	326,619	323,118	48,905	69,259	160,876
Cavalier	286	292	366	198	480	—	6,187	6,187	—	874	5,550
Dickey	255	296	277	579	253	—	4,780	4,503	1,325	1,487	6,473
Divide	172	222	25	598	187	—	1,868	1,868	—	246	5,254
Dunn	294	198	29	116	169	—	85	85	85	—	6,420
Eddy	141	57	18	37	123	—	458	399	—	—	3,559
Emmons	164	374	302	344	70	—	4,720	4,137	—	—	5,276
Foster	168	136	183	340	280	—	2,660	2,660	30	25	4,619
Golden Valley	290	145	5	110	239	—	48	12	—	—	3,677
Grand Forks	1,525	4,715	5,346	13,670	10,768	—	117,604	117,540	18,911	1,120	96,926
Grant	131	65	80	154	171	—	1,868	1,868	—	888	2,106
Griggs*	147	262	88	188	148	—	1,442	1,442	120	—	3,186
Hettinger	213	161	53	55	178	—	801	801	—	296	2,764
Kidder	175	235	37	739	5	—	2,110	2,110	1,130	—	3,930
La Moure	311	293	638	214	264	—	8,872	8,872	1,147	372	8,136
Logan	136	142	4	169	123	—	328	328	—	320	2,471
McHenry	355	254	118	460	206	—	1,898	1,879	435	535	7,162
McIntosh	254	124	42	230	173	—	672	672	27	—	4,432
McKenzie	633	432	11	962	73	—	247	247	—	—	17,469
McLean	525	343	127	1,590	815	—	1,627	1,627	45	290	12,544
Mercer	379	426	6,631	2,055	389	—	107,679	104,716	1,085	40	117,576
Morton	690	999	1,536	5,330	3,183	—	27,510	27,510	5,105	3,845	35,869
Mountrail	410	300	121	709	765	—	1,263	1,263	480	55	8,330
Nelson	201	237	77	408	711	—	3,668	3,668	46	776	4,885
Oliver	159	187	8,648	341	29	—	160,715	160,715	—	—	162,749
Pembina	659	400	193	479	2,137	—	3,812	3,812	285	1,048	11,284
Pierce	170	219	27	497	231	—	748	748	390	—	3,843
Ramsey	500	668	564	1,174	331	—	9,092	9,092	3,140	10	14,831
Ransom	330	209	274	597	638	—	5,371	5,371	3,600	548	7,832
Renville	235	364	55	369	301	—	1,051	1,031	—	531	5,362
Richland	899	604	546	2,491	6,115	—	11,198	11,076	4,137	1,795	11,795
Rolette	240	375	150	432	853	—	6,032	5,994	2,060	3,770	7,645
Sargent	213	247	207	285	283	—	4,359	4,359	460	289	6,941
Sheridan	87	91	19	69	102	—	308	308	—	34	3,618
Sioux	63	87	1	61	33	—	7	7	—	—	1,906
Slope*	85	103	14	131	12	—	151	151	—	—	4,357
Stark	933	922	330	1,156	2,578	292	8,191	8,068	2,080	88	18,869
Steele	154	311	12	247	165	—	252	252	—	—	3,221
Stutsman	689	1,277	414	1,701	1,045	—	5,741	5,724	—	1,405	18,762
Towner	226	282	149	290	314	—	4,362	3,799	130	220	5,666
Traill	290	301	136	521	1,339	—	6,384	6,384	921	726	16,947
Walsh*	668	596	150	2,124	1,862	—	3,934	3,027	15	1,615	23,902
Ward	1,648	1,939	2,810	1,797	4,911	1,124	44,668	44,668	2,080	7,664	91,209
Wells	293	252	51	473	275	—	839	839	—	45	7,210
Williams	2,055	785	1,266	1,960	9,184	—	16,330	16,270	—	—	45,330

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
OHIO—Con.											
Van Wert	4,586	1,242	3,424	1,551	207	—	28	290	183	2,206	—
Vinton	1,508	—	722	240	—	—	57	72	933	167	906
Warren	18,142	76	18,707	6,237	880	829	194	3,557	3,280	13,746	2,572
Washington	12,668	243	6,178	2,535	401	2	283	720	901	2,491	682
Wayne	13,663	1,183	9,482	4,179	1,565	440	627	1,697	3,198	5,374	3,313
Williams	6,753	49	2,993	587	505	—	368	690	1,026	5,463	807
Wood	15,216	550	13,831	3,694	4,703	904	421	2,711	1,171	13,892	3,137
Wyandot	3,867	77	2,087	569	223	—	263	400	323	832	521
OKLAHOMA											
Adair	1,598	—	832	276	45	—	115	40	157	722	190
Alfalfa	1,572	—	339	128	32	—	177	39	—	125	178
Atoka	1,680	—	638	29	—	—	49	148	338	251	258
Beaver	4,588	1	440	15	—	—	93	—	—	70	121
Beckham	5,973	110	1,979	538	58	50	126	963	339	398	594
Blaine	2,399	1,319	405	56	184	3	138	58	87	106	290
Bryan	3,685	127	2,057	1,068	164	—	136	386	—	806	1,078
Caddo	2,736	2	964	1,320	—	—	109	177	521	837	551
Canadian	6,374	111	4,600	2,600	351	192	110	1,299	104	979	2,039
Carter	8,036	58	4,917	2,572	1	—	64	1,853	8	2,289	3,420
Cherokee	3,039	140	1,374	519	35	35	858	419	21	632	968
Choctaw	1,977	35	828	564	—	—	54	56	365	297	429
Cimarron	2,306	—	330	43	79	—	163	115	—	26	106
Cleveland	14,358	—	20,054	10,629	285	713	140	4,030	2,024	5,423	6,204
Coal	1,338	—	122	73	174	—	67	21	123	17	138
Comanche	7,034	322	10,014	6,501	514	504	61	2,684	2,106	3,197	3,739
Cotton	1,211	2	128	116	235	—	67	106	90	18	168
Craig	2,111	4	931	398	86	68	91	91	1	477	483
Creek	5,949	—	4,525	2,427	—	35	69	796	1,400	1,265	1,360
Custer	4,720	310	2,328	1,114	91	114	294	1,057	101	739	1,435
Delaware	2,609	64	1,867	293	—	—	57	45	—	868	1,148
Dewey	2,388	12	136	104	157	—	110	18	36	80	223
Ellis	2,136	1	266	32	—	33	96	11	—	49	111
Garfield	6,728	1,255	4,661	3,584	113	429	43	1,430	1,202	9,802	2,309
Garvin	3,985	16	1,823	632	19	—	117	1,212	538	1,780	900
Grady	5,482	144	2,965	1,310	—	—	259	327	713	1,467	1,021
Grant	3,495	35	500	72	—	4	145	36	84	86	158
Greer	1,399	5	643	215	35	—	142	61	92	321	153
Harmon	963	12	369	50	30	—	69	16	128	60	166
Harper	1,585	5	287	29	—	—	82	39	—	72	86
Haskell	1,682	25	666	165	—	—	92	88	85	168	254
Hughes	2,053	3	568	290	12,131	—	108	113	286	445	312
Jackson	4,245	622	3,017	1,605	26	6	1,263	754	174	651	816
Jefferson	1,768	—	327	66	20	—	852	25	904	1,131	208
Johnston	2,999	2	492	134	221	—	111	138	249	159	88
Kay	5,166	1,126	5,357	3,905	144	204	188	2,697	2,370	2,045	2,795
Kingfisher	2,441	1	937	634	375	10	78	304	—	613	593
Kiowa	3,330	41	839	264	—	—	42	170	277	243	362
Latimer	2,929	7	268	49	5	—	38	71	56	96	214
Le Flore	5,668	49	2,686	886	—	61	95	329	213	2,549	1,582
Lincoln	2,909	147	1,781	363	—	—	163	534	664	632	674
Logan	3,170	152	1,738	696	—	1	138	272	648	505	848
Love	1,074	—	304	64	—	—	—	21	—	84	91
McCain	2,933	111	1,995	682	—	11	90	710	—	293	566
McCurtain	2,869	241	2,133	696	106	23	204	39	1,457	1,326	1,248
McIntosh	3,265	3	1,247	56	87	17	54	226	30	287	410
Major	3,589	27	472	69	—	—	40	27	—	87	223
Marshall	1,424	173	1,056	185	36	27	95	114	300	422	303
Mayes	2,813	—	2,165	563	50	8	110	462	—	2,626	224
Murray	4,090	64	1,023	330	262	—	427	805	10	609	329
Muskogee	8,581	80	6,026	4,981	994	426	34	2,353	1,158	2,200	1,486
Noble	2,415	232	920	340	36	—	182	271	—	358	361
Nowata	1,412	7	306	243	120	—	199	59	—	229	254
Okfuskee	2,133	—	689	98	36	—	36	59	69	100	156
Oklahoma	58,235	22,146	116,353	92,008	8,977	2,833	436	70,444	29,141	44,279	28,681
Oklmulgee	869	1,753	2,362	1,444	90	—	41	53	3,910	2,205	895
Osage	4,820	34	1,844	1,070	—	—	41	430	510	1,559	609
Ottawa	2,393	119	2,333	1,382	5	—	26	654	1,228	683	1,101
Pawnee	3,122	3	540	353	453	—	63	124	131	146	373
Payne	6,560	496	7,263	4,422	—	194	167	4,367	2,430	2,707	2,515
Pittsburg	4,578	203	2,756	2,386	350	264	18	731	1,134	1,557	1,275
Pontotoc	3,682	92	2,228	1,397	92	198	398	720	856	1,234	1,786
Pottawatomie	6,851	757	3,927	2,237	439	257	156	1,517	3,938	1,275	1,230
Pushmataha	2,046	6	539	34	31	11	31	32	483	67	182
Roger Mills	777	6	86	31	64	—	111	30	163	35	104
Rogers	6,910	—	2,775	2,738	—	13	131	1,613	—	2,654	975
Seminole	2,112	64	1,316	707	324	—	84	508	1,662	1,783	387
Sequoyah	3,159	156	1,980	308	87	118	96	467	146	625	713
Stephens	5,190	239	3,053	2,078	269	98	3	1,055	80	3,562	995
Texas	4,394	148	1,353	543	366	—	508	769	151	699	1,092

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Table with 13 columns: Geographic area, Revenue—Con. (Utility revenue, Liquor store and insurance trust revenue, Total), Expenditure (Intergovernmental expenditure, Total direct, Capital outlay, Direct general expenditure: Education services, Social services and income maintenance), and Health. Rows are categorized by state: OKLAHOMA—Con., OREGON, and PENNSYLVANIA.

See footnotes at end of table.

Table 50. **Local Government Finances for Individual County Areas by State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Table with columns: Geographic area, Transportation (Highways, Other transportation), Public safety (Police protection, Fire protection, Correction, Protective inspection and regulation), Environment and housing (Natural resources, Parks and recreation, Housing and community development, Sewerage, Solid waste management). Rows include states like OKLAHOMA and PENNSYLVANIA with their respective counties.

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
PENNSYLVANIA—Con.											
Lancaster	35,091	4,742	32,399	6,973	19,957	1,228	2,725	10,579	18,732	54,999	28,146
Lawrence	6,639	511	4,017	2,762	2,268	251	339	1,402	6,316	7,098	1,346
Lebanon	8,251	22	6,418	2,269	5,031	111	702	899	5,360	9,195	3,504
Lehigh	26,299	19,613	21,389	10,507	22,369	1,249	1,085	11,934	24,827	31,005	12,823
Luzerne	24,199	3,998	19,898	13,058	13,279	1,068	775	4,665	16,690	23,619	8,800
Lycoming	11,313	2,744	5,646	4,656	7,327	368	405	1,562	3,158	8,365	11,233
McKean	4,824	817	1,693	1,140	1,518	67	103	429	6,320	4,899	4,899
Mercer	10,705	397	6,120	2,107	3,784	29	463	550	8,023	7,498	882
Mifflin	2,995	482	1,813	513	1,823	31	115	462	3,028	2,675	2,675
Monroe	10,389	196	6,058	1,831	5,891	392	678	949	1,426	5,440	1,220
Montgomery	52,673	4,086	80,222	14,028	34,040	4,020	422	23,740	19,005	91,563	46,618
Montour	1,682	54	950	177	552	287	17	27	300	752	243
Northampton	17,442	1,903	22,171	9,583	13,215	2,015	348	9,376	22,574	25,696	14,189
Northumberland	8,553	271	4,149	1,244	2,781	222	397	617	6,685	11,512	1,583
Perry	4,471	—	634	544	1,437	13	135	96	109	3,787	459
Philadelphia City ²	101,100	172,625	405,616	136,574	222,101	19,632	—	109,716	447,018	155,659	97,303
Pike	2,757	—	1,240	594	4,752	211	463	133	—	58	230
Potter	3,075	—	270	214	517	10	28	49	129	2,194	950
Schuylkill	13,837	1,322	6,094	1,575	3,202	183	218	1,083	5,341	11,340	3,341
Snyder	3,615	233	616	473	1,844	222	527	67	1,217	2,211	218
Somers ^{et}	8,487	375	2,721	734	2,697	101	111	470	1,125	2,915	857
Sullivan	1,221	—	77	76	209	10	105	60	130	192	129
Susquehanna	4,995	4	463	553	1,404	30	345	77	1,912	830	460
Tioga	5,279	6	1,026	749	1,910	28	71	221	2,214	1,781	520
Union	2,977	81	1,023	473	653	36	346	248	199	3,001	321
Venango	4,693	1,455	2,245	1,133	1,705	52	146	866	3,698	1,802	556
Warren	5,091	156	1,729	1,570	2,213	41	377	449	1,135	3,790	90
Washington	17,504	1,154	10,452	3,287	4,453	274	308	3,307	12,095	24,384	1,647
Wayne	4,026	44	848	784	815	42	293	229	3,184	1,079	272
Westmoreland	31,073	7,052	18,763	4,168	19,747	375	2,181	6,161	15,924	29,051	6,143
Wyoming	3,475	—	748	859	1,529	10	101	95	3,181	541	299
York	24,088	828	25,752	9,973	25,306	440	1,282	7,136	17,176	37,522	13,613
RHODE ISLAND											
Bristol ²	5,440	18	4,904	1,984	—	122	—	205	3,648	3,040	333
Kent ²	9,835	—	21,247	18,692	—	1,060	35	3,484	9,943	9,167	4,264
Newport ²	3,847	358	13,180	10,486	—	1,321	22	3,466	9,493	9,784	2,844
Providence ²	31,284	376	86,332	91,007	—	5,049	69	19,597	83,360	23,218	15,228
Washington ²	8,583	199	17,256	12,645	—	990	—	6,469	4,379	6,804	3,921
SOUTH CAROLINA											
Abbeville	917	—	2,093	530	193	1	15	243	639	880	600
Aiken	5,750	431	6,408	643	1,956	141	9	6,328	3,511	7,638	5,221
Allendale	443	51	902	185	279	—	9	166	576	—	972
Anderson	10,753	242	11,251	3,834	2,007	580	4	2,467	3,515	5,126	5,786
Bamberg	461	5	1,352	505	456	4	19	70	—	—	1,348
Barnwell	457	52	2,079	627	459	3	30	222	4,664	—	729
Beaufort	5,069	283	12,410	12,570	2,934	1,612	2,492	7,882	3,063	3,752	5,605
Berkeley	3,375	218	8,091	3,690	1,468	—	407	1,002	—	345	1,176
Calhoun	—	—	824	182	83	6	12	106	150	—	426
Charleston	16,055	11,048	52,605	23,297	11,201	1,851	3,506	34,604	27,763	34,272	35,720
Cherokee	1,865	—	3,831	913	441	48	4	50	2,026	5,386	1,498
Chester	996	146	2,661	1,682	631	95	16	398	1,652	1,296	2,926
Chesterfield	1,718	36	3,493	867	716	91	11	484	471	—	1,423
Clarendon	1,090	19	1,941	201	559	2	8	170	—	—	898
Colleton	1,440	9	3,932	1,849	2,850	203	791	928	40	—	1,764
Darlington	2,274	242	4,741	2,689	1,237	59	12	1,155	1,114	—	3,141
Dillon	1,465	2	2,437	452	567	—	26	301	238	—	1,847
Dorchester	4,249	63	4,904	3,339	936	—	—	506	114	2,053	1,784
Edgefield	1,865	—	1,454	133	356	—	11	119	450	—	393
Fairfield	1,024	218	2,426	299	920	34	14	5,365	154	—	1,762
Florence	3,594	3	9,680	4,059	3,391	263	173	2,144	4,381	1,245	5,373
Georgetown	2,857	52	5,771	3,633	1,875	323	267	1,352	1,928	2,717	1,990
Greenville	7,404	1,204	30,448	23,882	9,887	2,646	845	28,451	20,293	34,221	16,917
Greenwood	2,705	47	4,889	1,786	1,064	278	18	920	1,251	3,125	3,013
Hampton	975	—	1,941	719	432	75	16	122	155	—	1,722
Horry	17,719	20,314	21,516	9,691	4,956	1,921	35	19,950	2,415	17,649	25,161
Jasper	783	6	2,181	334	558	82	26	140	—	—	270
Kershaw	1,060	79	2,731	1,874	835	—	15	1,139	—	—	1,920
Lancaster	1,620	—	4,970	2,327	697	107	35	789	1,380	—	1,976
Laurens	3,151	14	3,960	2,291	1,351	139	38	454	6,433	1,671	1,807
Lee	449	—	789	346	348	—	10	82	—	—	610
Lexington	4,526	6	16,796	5,715	4,386	302	56	3,871	333	998	6,096
McCormick	358	—	580	27	263	91	9	48	4	219	241
Marion	2,651	143	3,406	514	2,297	37	171	580	1,110	—	2,608
Marlboro	560	105	2,663	1,095	921	41	174	415	858	—	1,242
Newberry	1,171	7	2,372	1,043	556	—	14	452	1,570	401	1,026
Oconee	4,594	384	4,624	1,368	817	15	13	1,049	—	—	726
Orangeburg	2,857	1,237	4,017	251	2,185	253	61	2,274	—	—	4,796
Pickens	4,184	529	6,662	1,756	842	212	25	1,415	247	1,730	3,405
Richland	8,958	50,985	33,668	17,857	15,646	1,594	637	14,651	6,208	17,265	18,223

See footnotes at end of table.

Table 50. **Local Government Finances for Individual County Areas by State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
SOUTH CAROLINA—Con.												
Saluda.....	1,123	—	20,039	71	19,968	18,655	3,129	11,819	14	14	—	134
Spartanburg.....	33,875	2,213	452,915	1,158	451,757	397,031	76,728	248,460	10,703	396	—	4,753
Sumter.....	7,271	—	166,580	376	166,204	157,435	17,669	99,562	761	492	—	3,369
Union.....	22,461	—	96,116	37	96,079	69,652	7,065	28,118	—	18	24,616	484
Williamsburg.....	2,359	—	67,055	177	66,878	64,409	6,688	37,581	151	306	7,807	3,550
York.....	91,015	—	335,902	713	335,189	252,863	26,786	150,556	1,917	267	—	1,469
SOUTH DAKOTA												
Aurora.....	476	—	5,996	—	5,996	5,511	507	3,268	7	47	—	20
Beadle.....	1,416	81	38,234	40	38,194	36,866	9,234	17,997	267	240	—	66
Bennett.....	146	—	8,989	—	8,989	8,912	407	3,546	35	19	2,955	2
Bon Homme.....	1,366	—	15,242	—	15,242	14,093	878	7,299	29	—	—	128
Brookings.....	10,795	3,822	77,813	—	77,813	63,935	8,084	22,697	691	1,939	12,370	239
Brown.....	2,845	—	68,230	1	68,229	64,622	10,884	28,612	693	1,159	—	386
Brule.....	503	—	11,006	—	11,006	10,660	659	6,825	105	57	1	182
Buffalo.....	—	—	357	—	357	—	—	—	—	2	—	—
Butte.....	721	759	18,571	—	18,571	17,483	1,402	8,653	180	17	—	129
Campbell.....	130	—	3,428	3	3,425	3,311	416	1,781	1	15	—	4
Charles Mix.....	1,773	677	21,281	104	21,177	15,762	1,756	9,019	31	56	—	—
Clark.....	194	279	7,564	21	7,543	7,129	267	4,078	11	41	—	89
Clay.....	3,637	536	22,796	7	22,789	19,737	3,927	8,702	280	92	—	128
Codington.....	17,863	63	70,411	31	70,380	52,897	14,507	22,097	451	256	—	125
Corson.....	505	198	7,438	—	7,438	6,862	84	5,201	9	1	—	3
Custer.....	446	549	13,019	27	12,992	12,243	1,745	6,374	43	58	316	300
Davison.....	1,156	—	35,700	—	35,700	34,602	5,058	16,604	403	204	—	279
Day.....	316	541	13,674	—	13,674	12,847	1,056	7,096	46	8	—	198
Deuel.....	151	—	6,378	17	6,361	6,260	1,070	2,988	24	122	190	41
Dewey.....	675	44	7,924	—	7,924	7,409	399	5,610	49	10	10	73
Douglas.....	159	76	5,225	3	5,222	4,940	348	2,581	12	51	—	125
Edmunds.....	246	180	11,581	—	11,581	11,200	205	3,852	13	1,689	2,000	48
Fall River.....	541	252	14,580	12	14,568	13,944	2,066	7,045	88	31	—	102
Faulk.....	140	—	4,561	—	4,561	4,431	143	2,549	—	39	16	25
Grant.....	1,054	351	18,855	—	18,855	17,247	2,621	8,069	143	94	—	145
Gregory.....	721	37	10,968	—	10,968	10,360	1,343	5,521	25	56	—	35
Haakon.....	185	—	7,627	—	7,627	7,469	459	2,978	7	76	—	—
Hamlin.....	926	195	18,327	—	18,327	17,332	6,040	11,694	35	1,738	315	63
Hand.....	1,480	—	8,682	—	8,682	7,628	206	3,790	—	22	1	72
Hanson.....	124	—	4,527	—	4,527	4,368	177	2,732	40	20	—	46
Harding.....	28	—	3,498	—	3,498	3,470	33	1,860	26	20	—	10
Hughes.....	8,563	—	38,664	2	38,662	29,451	3,855	15,937	277	83	—	137
Hutchinson.....	493	—	15,798	7	15,791	15,046	2,273	8,845	47	104	—	263
Hyde.....	72	—	3,309	—	3,309	3,215	74	1,657	—	6	—	10
Jackson.....	126	173	3,836	5	3,831	3,497	230	2,317	31	25	—	—
Jerould.....	683	172	5,917	—	5,917	5,137	640	2,902	18	48	—	45
Jones.....	158	103	2,778	41	2,737	2,533	86	1,299	4	—	—	17
Kingsbury.....	981	353	12,204	3	12,201	11,047	747	6,736	35	34	83	61
Lake.....	17,281	—	35,395	472	34,923	19,435	1,719	10,866	198	129	—	83
Lawrence.....	2,313	178	53,792	—	53,792	51,510	9,578	17,766	720	34	—	231
Lincoln.....	579	658	29,078	—	29,078	27,894	2,834	15,209	116	—	—	559
Lyman.....	413	171	6,186	2	6,184	5,540	673	2,481	8	12	—	63
McCook.....	330	224	11,306	—	11,306	10,837	1,417	5,585	37	98	—	141
McPherson.....	191	—	5,894	—	5,894	5,701	136	2,873	15	44	18	32
Marshall.....	397	213	8,578	6	8,572	8,076	590	4,551	26	59	83	81
Meade.....	1,320	1,069	29,205	—	29,205	27,202	2,551	14,893	256	158	65	141
Mellette.....	128	—	4,871	1	4,870	4,784	473	2,832	—	11	—	35
Miner.....	783	—	6,618	78	6,540	5,940	311	2,751	16	27	—	50
Minnehaha.....	16,616	9,956	286,236	140	286,096	259,569	39,914	121,012	3,365	3,171	—	2,757
Moody.....	1,744	123	14,352	—	14,352	12,598	268	5,910	30	54	1,987	306
Pennington.....	6,007	206	202,556	5	202,551	193,367	37,827	86,112	1,310	1,007	—	1,813
Perkins.....	188	258	9,149	117	9,032	8,565	438	4,736	29	—	—	41
Potter.....	276	209	8,650	—	8,650	8,249	565	3,314	44	43	—	14
Roberts.....	373	946	17,812	9	17,803	16,700	993	10,793	65	176	—	578
Sanborn.....	134	—	4,406	—	4,406	4,150	51	2,911	30	5	5	23
Shannon ²	15	—	9,038	2	9,036	9,030	541	8,644	—	—	—	5
Spink.....	421	—	18,512	212	18,300	17,910	1,488	8,449	55	86	3,735	127
Stanley.....	1,195	—	6,685	16	6,669	5,564	398	2,703	—	8	—	49
Sully.....	570	—	3,940	3	3,937	3,509	301	2,778	17	14	—	—
Todd ²	89	—	15,234	—	15,234	15,152	1,873	13,869	—	18	—	—
Tripp.....	2,931	—	15,322	—	15,322	12,792	2,744	7,556	80	52	—	82
Turner.....	1,364	86	15,347	2	15,345	14,208	1,878	8,826	20	149	—	109
Union.....	7,352	323	36,568	—	36,568	29,435	8,419	18,808	103	68	1	87
Walworth.....	469	12	10,460	—	10,460	9,780	207	5,239	63	97	—	34
Yankton.....	1,181	—	37,189	19	37,170	35,971	7,736	19,303	398	289	—	277
Ziebach.....	113	—	3,005	—	3,005	2,906	207	2,051	—	6	—	17

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
SOUTH CAROLINA—Con.											
Saluda.....	459	11	984	21	464	—	5	37	70	2,123	650
Spartanburg.....	9,631	998	20,636	12,003	6,400	982	79	4,124	12,903	10,723	13,129
Sumter.....	3,100	213	9,791	3,720	3,143	215	24	2,685	4,079	2,140	3,086
Union.....	922	54	1,395	434	887	147	14	261	722	—	1,034
Williamsburg.....	1,279	6	1,811	726	556	—	13	472	501	—	887
York.....	3,600	—	12,718	4,766	3,097	912	84	5,691	3,585	348	9,386
SOUTH DAKOTA											
Aurora.....	1,034	—	189	48	88	9	135	74	—	46	28
Beadle.....	3,201	1,566	1,422	593	633	87	988	1,485	286	3,056	1,641
Bennett.....	524	—	275	25	37	—	65	88	90	50	93
Bon Homme.....	1,749	—	284	738	—	—	1,962	171	144	150	17
Brookings.....	4,456	301	1,959	485	441	—	351	2,141	35	1,829	1,638
Brown.....	9,393	3,579	3,081	1,230	808	71	338	3,253	2,064	1,280	2,493
Brule.....	889	—	430	151	277	9	48	133	—	189	69
Buffalo.....	200	—	35	2	—	—	9	—	—	—	1
Butte.....	1,320	58	519	143	148	—	1,834	884	93	403	70
Campbell.....	602	—	51	19	33	—	92	49	—	96	27
Charles Mix.....	2,690	1	563	492	301	—	331	144	58	372	128
Clark.....	1,274	18	138	37	19	3	204	100	49	96	29
Clay.....	3,545	34	1,424	104	—	77	181	1,464	—	573	641
Codington.....	4,217	242	2,188	1,313	442	134	811	1,480	259	12,877	1,567
Corson.....	675	—	251	17	—	—	82	10	—	42	53
Custer.....	1,695	25	756	96	—	—	174	518	133	266	132
Davison.....	2,569	789	1,601	1,247	558	112	238	2,200	1,564	638	800
Day.....	2,614	—	289	65	139	—	210	114	100	870	27
Deuel.....	1,486	—	258	23	53	—	177	66	16	82	58
Dewey.....	668	—	191	62	—	—	45	92	—	23	75
Douglas.....	959	3	227	68	—	—	143	83	—	89	87
Edmunds.....	1,829	—	334	45	—	—	170	77	6	264	49
Fall River.....	2,075	—	533	123	365	12	132	283	249	418	551
Faulk.....	1,037	—	80	30	—	—	94	61	—	34	44
Grant.....	1,910	—	512	88	18	—	228	143	177	2,315	54
Gregory.....	1,445	—	337	65	—	—	326	138	1,026	15	295
Haakon.....	995	—	131	11	11	—	43	26	—	26	107
Hamlin.....	1,779	—	152	46	—	—	146	105	23	209	102
Hand.....	1,803	—	270	47	—	—	154	61	85	52	25
Hanson.....	852	—	99	67	—	—	106	41	—	15	49
Harding.....	772	2	174	18	4	—	147	2	—	34	33
Hughes.....	1,745	1,051	1,801	439	646	—	397	1,187	39	1,135	655
Hutchinson.....	3,173	—	384	273	—	—	177	138	—	219	201
Hyde.....	664	—	126	26	11	6	128	193	—	10	45
Jackson.....	370	—	95	10	—	—	99	97	—	21	41
Jerauld.....	666	—	92	20	13	—	66	110	436	27	40
Jones.....	477	—	106	38	—	—	72	66	92	15	14
Kingsbury.....	1,615	—	268	99	88	—	110	251	81	93	158
Lake.....	2,401	14	773	137	149	—	163	365	582	425	152
Lawrence.....	4,343	51	3,053	814	127	49	263	1,386	—	2,698	562
Lincoln.....	5,815	—	793	164	389	—	322	294	222	271	82
Lyman.....	1,002	—	298	41	33	—	95	8	136	61	23
McCook.....	2,214	—	262	234	105	50	96	141	—	127	161
McPherson.....	1,558	—	168	52	—	—	83	135	—	63	76
Marshall.....	1,612	134	358	65	—	—	193	43	6	61	120
Meade.....	2,598	19	1,075	245	377	—	260	1,701	81	416	820
Mellette.....	237	—	145	15	—	—	87	—	—	22	67
Miner.....	1,392	—	277	8	—	—	121	78	45	185	113
Minnehaha.....	24,120	3,188	13,664	9,558	6,661	163	450	24,872	4,121	7,707	2,499
Moody.....	2,088	—	588	116	57	—	229	128	8	178	98
Pennington.....	9,466	8,814	9,940	5,604	3,816	537	3,671	14,920	3,305	4,904	9,620
Perkins.....	1,386	—	216	87	—	—	174	139	608	11	270
Potter.....	1,658	9	206	51	2	—	2,022	124	—	42	82
Roberts.....	2,100	47	494	60	81	—	297	61	201	103	364
Sanborn.....	551	—	61	72	—	—	53	16	—	85	43
Shannon ²	161	—	21	4	2	—	21	—	—	6	19
Spink.....	1,898	—	481	89	—	—	221	211	230	555	173
Stanley.....	1,116	—	304	88	—	—	269	122	—	134	—
Sully.....	284	—	61	7	—	—	82	15	—	25	16
Todd ²	647	—	84	18	36	—	93	29	—	47	7
Tripp.....	1,853	—	439	70	248	—	164	196	—	145	485
Turner.....	2,361	—	498	129	102	—	70	268	57	192	49
Union.....	3,325	—	1,107	346	84	—	68	256	—	1,475	234
Walworth.....	1,201	—	610	50	—	4	175	244	501	345	217
Yankton.....	3,812	479	1,726	201	303	—	158	1,742	—	1,652	795
Ziebach.....	352	—	74	2	2	6	65	—	—	—	—

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43	44		45
SOUTH CAROLINA—Con.											
Saluda	232	1,386	62	170	1,313	—	6,098	6,098	600	2,962	7,714
Spartanburg	5,226	18,064	7,880	9,941	53,376	1,350	1,121,872	1,121,869	61,622	90,582	1,087,723
Sumter	2,477	7,454	4,165	6,959	8,769	—	82,290	82,290	54,839	15,491	30,743
Union	515	1,708	2,020	6,303	26,427	—	36,473	36,473	6,150	1,344	24,413
Williamsburg	779	1,605	1,106	5,273	2,469	—	21,311	19,311	10,699	1,934	13,482
York	5,152	16,144	25,138	8,033	82,326	—	439,011	438,006	130,253	54,462	285,792
SOUTH DAKOTA											
Aurora	199	273	—	46	485	—	—	—	—	—	4,644
Beadle	616	1,009	964	749	1,287	41	21,114	21,114	11,463	123	11,444
Bennett	316	260	54	478	77	—	671	671	—	—	2,089
Bon Homme	499	97	730	96	1,149	—	13,513	13,513	1,699	52	19,674
Brookings	1,103	1,082	934	9,244	10,319	3,559	19,678	19,668	15,248	22	36,855
Brown	1,986	1,775	592	1,829	3,607	—	11,342	11,242	548	3,562	29,709
Brule	325	521	211	238	346	—	3,469	3,469	3,180	—	5,988
Buffalo	70	2	—	2	—	—	—	—	—	—	164
Butte	576	348	486	1,622	330	758	5,174	5,174	1,338	—	4,564
Campbell	196	231	6	108	114	—	302	302	—	216	2,378
Charles Mix	677	464	94	341	4,840	575	7,836	7,836	1,020	6,334	7,923
Clark	305	166	17	455	152	262	633	633	508	—	3,731
Clay	596	717	327	852	2,564	488	9,691	9,691	660	1,427	11,143
Codington	1,176	1,099	1,379	784	17,427	56	27,293	27,293	15,362	3,180	31,008
Corson	260	237	—	21	351	225	—	—	—	—	5,050
Custer	455	411	189	302	282	467	6,473	4,827	1,220	1,399	8,052
Davison	436	1,344	858	2,158	1,098	—	15,505	15,407	9,064	31	11,612
Day	395	311	128	237	314	513	2,710	2,701	1,330	391	5,150
Deuel	261	244	21	150	101	—	431	414	—	—	3,431
Dewey	304	101	9	87	508	7	121	121	121	—	4,738
Douglas	255	144	3	110	210	72	319	319	—	269	3,070
Edmunds	332	229	30	233	240	141	483	474	—	28	6,432
Fall River	606	426	82	823	502	122	1,596	1,596	283	809	9,346
Faulk	174	187	1	60	130	—	35	35	—	21	2,810
Grant	506	340	2,201	304	1,297	311	33,271	32,588	—	815	33,726
Gregory	555	182	54	285	575	33	541	541	45	123	5,139
Haakon	332	119	36	2,571	158	—	1,014	1,014	—	411	3,900
Hamlin	416	116	298	95	893	102	9,820	9,820	8,620	322	4,455
Hand	246	567	169	264	1,054	—	2,597	2,595	2,301	68	5,021
Hanson	160	73	29	39	159	—	560	560	560	—	2,030
Harding	226	101	7	34	28	—	104	104	—	—	2,766
Hughes	883	1,004	431	1,604	9,211	—	10,539	10,539	3,650	366	12,840
Hutchinson	424	352	192	254	745	—	3,846	3,846	1,585	378	9,817
Hyde	166	166	—	1	94	—	1	1	1	—	2,407
Jackson	202	136	2	51	136	198	99	99	—	78	1,087
Jerauld	247	205	28	174	600	180	421	421	35	218	4,013
Jones	166	83	17	67	132	72	279	279	—	—	2,519
Kingsbury	477	341	179	338	804	350	4,454	4,454	2,685	594	6,633
Lake	424	626	245	1,703	15,488	—	68,457	68,457	3,308	63,835	28,134
Lawrence	3,773	3,339	2,273	10,028	2,163	119	45,963	43,010	8,728	183	51,843
Lincoln	1,113	869	964	712	635	549	17,087	17,067	10,993	389	12,608
Lyman	366	371	28	514	376	268	650	650	—	38	4,325
McCook	370	262	78	876	251	218	1,564	1,474	980	250	6,310
McPherson	204	213	22	145	193	—	762	762	—	448	3,510
Marshall	253	228	11	192	292	204	662	662	—	469	4,891
Meade	763	1,070	216	2,048	1,091	912	10,178	10,050	2,255	969	9,819
Mellette	221	277	—	835	86	—	197	197	—	195	1,701
Miner	274	224	91	288	600	—	1,367	1,367	605	—	4,304
Minnehaha	4,760	10,386	8,310	8,805	19,367	7,160	277,830	277,750	104,068	15,362	377,094
Moody	527	209	58	27	1,532	222	720	575	130	116	6,452
Pennington	3,533	5,627	5,905	13,463	9,019	165	108,935	108,935	20,054	8,140	121,096
Perkins	306	242	78	242	219	248	2,069	2,067	—	105	7,634
Potter	213	183	61	181	194	207	1,204	1,204	306	450	5,565
Roberts	513	302	90	375	340	763	1,635	1,635	545	167	9,133
Sanborn	184	48	15	48	256	—	262	262	201	15	2,256
Shannon ²	58	61	—	28	6	—	—	—	—	—	1,836
Spink	487	392	126	595	390	—	1,820	1,817	1,490	56	7,457
Stanley	249	429	77	16	1,105	—	1,586	1,586	835	564	2,853
Sully	116	74	—	20	428	—	—	—	—	—	1,940
Todd ²	212	50	4	38	82	—	442	442	—	48	3,349
Tripp	276	192	288	666	2,530	—	9,585	9,576	3,210	5,016	4,750
Turner	472	314	185	407	1,053	84	6,721	6,721	2,123	3,555	7,136
Union	649	522	794	1,508	6,815	318	17,730	16,947	12,186	3,580	15,604
Walworth	382	373	102	143	668	12	1,844	1,844	415	40	5,748
Yankton	644	999	2,389	804	1,199	—	39,015	39,015	14,905	62	30,308
Ziebach	215	116	—	—	99	—	—	—	—	—	889

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
TENNESSEE											
Anderson	7,069	12	6,542	3,597	1,674	439	148	2,876	6,671	5,397	3,001
Bedford	4,428	326	2,463	1,279	764	—	191	1,092	2,050	1,131	964
Benton	2,173	106	1,232	109	413	3	41	259	400	338	393
Bledsoe	1,597	—	429	32	41	—	60	2	—	210	275
Blount	9,268	17	8,263	3,282	1,344	499	65	1,724	3,199	3,762	4,424
Bradley	6,453	—	6,852	4,113	1,537	196	265	1,890	1,267	7,883	5,040
Campbell*	3,391	354	1,662	280	651	—	53	1,741	3,663	1,608	1,790
Cannon	1,447	—	791	86	308	—	94	85	554	175	472
Carroll	3,549	188	1,961	793	1,884	—	79	455	260	909	1,379
Carter*	4,365	453	4,071	2,185	24	246	78	1,722	1,111	2,349	2,529
Cheatham	2,798	—	1,883	639	805	—	89	285	—	507	579
Chester	2,047	—	1,120	253	—	—	54	23	—	136	513
Claiborne	3,716	—	1,402	95	204	—	84	656	—	176	729
Clay	1,718	—	1,839	46	38	—	109	—	—	435	1,048
Cocke*	4,251	—	2,108	2,144	429	—	70	593	4,100	2,412	993
Coffee	4,357	8	3,996	2,458	651	—	159	956	1,735	2,079	3,104
Crockett	1,992	—	728	254	453	—	105	95	2	318	583
Cumberland	3,635	301	2,849	1,020	116	31	88	421	2,632	2,011	1,417
Davidson ²	40,553	32,264	96,539	67,018	38,435	6,134	76	116,899	163,677	79,621	29,426
Decatur	1,711	—	631	174	309	—	45	105	498	197	438
De Kalb	1,522	—	1,040	178	144	—	45	31	204	262	222
Dickson	4,915	401	3,970	1,902	1,587	136	115	860	2,975	809	1,000
Dyer*	7,797	65	5,017	3,942	667	252	140	1,388	1,635	2,752	3,428
Fayette	3,832	25	1,924	570	677	—	154	18	124	497	824
Fentress	2,269	—	633	264	90	—	121	92	343	—	1,274
Franklin	4,085	51	2,544	1,547	443	5	155	261	460	1,143	2,142
Gibson*	6,515	24	4,953	2,758	630	673	282	1,055	1,969	2,036	4,919
Giles	4,940	75	2,087	351	553	57	149	481	1,285	825	847
Grainger	1,814	—	694	27	—	2	109	32	289	224	544
Greene	10,048	409	3,525	1,753	1,788	82	203	530	1,531	2,053	3,933
Grundy	2,719	—	632	118	198	—	88	74	530	176	184
Hamblen*	5,501	107	5,223	2,805	1,039	267	119	1,514	1,213	2,013	4,279
Hamilton*	33,222	16,564	47,700	29,006	13,865	1,979	219	23,585	24,964	52,696	22,332
Hancock	1,574	—	294	10	542	—	54	9	—	146	245
Hardeman	3,320	34	2,481	619	375	23	118	543	364	1,388	3,061
Hardin*	2,477	230	1,490	771	324	14	93	275	194	647	901
Hawkins	5,425	11	2,503	508	574	4	68	602	771	2,017	1,067
Haywood	3,930	—	1,645	655	594	361	322	711	879	1,035	1,586
Henderson	3,159	221	1,394	549	225	13	432	282	398	622	794
Henry	5,642	96	2,990	944	198	75	102	1,114	539	793	2,161
Hickman	2,568	—	1,127	105	—	—	122	70	51	257	856
Houston	1,682	21	199	248	317	—	49	64	107	225	476
Humphreys	2,533	121	1,130	203	105	7	151	120	195	649	965
Jackson	1,821	7	611	88	60	—	19	30	356	266	508
Jefferson	3,134	—	2,656	861	570	48	106	892	438	728	1,591
Johnson	1,630	16	645	73	260	—	51	68	431	373	1,062
Knox	47,950	30,029	40,069	23,267	17,487	938	348	17,261	54,021	40,870	19,021
Lake	1,350	—	720	35	53	—	31	124	—	320	270
Lauderdale	3,109	—	2,098	440	562	29	126	500	1,081	775	638
Lawrence	8,782	—	3,900	1,284	316	—	160	1,506	1,971	1,533	2,140
Lewis	579	26	497	225	299	—	56	165	522	682	649
Lincoln	3,496	127	1,956	675	895	59	130	369	1,882	692	2,802
Loudon	2,757	62	3,457	2,086	505	126	800	357	515	1,187	1,082
McMinn	5,460	102	2,798	1,207	1,008	195	132	1,149	3,370	2,981	1,961
McNairy	2,395	10	1,359	495	156	8	62	281	—	415	2,265
Macon	1,834	—	1,392	184	252	—	181	191	507	1,035	981
Madison	9,568	924	10,539	6,679	3,857	500	422	6,711	7,220	10,954	9,266
Marion	2,398	89	2,316	436	272	—	137	226	558	312	1,477
Marshall	3,423	52	2,378	828	396	78	42	624	292	2,084	951
Maury	7,106	495	6,272	3,701	727	118	128	1,467	1,506	4,486	8,425
Meigs	1,358	—	421	62	120	—	32	14	—	—	245
Monroe ²	2,893	—	1,948	490	528	31	123	286	619	1,039	2,628
Montgomery	9,517	373	10,597	5,902	4,011	470	160	3,563	3,578	4,392	83
Moore*	231	—	563	248	—	—	3	119	—	453	275
Morgan	2,105	—	442	7	281	—	42	80	170	168	686
Obion	4,543	108	3,115	1,403	570	—	353	624	1,135	2,977	1,083
Overton	2,320	4	986	132	103	—	83	139	3,102	400	703
Perry	1,626	4	425	20	71	—	55	43	—	302	555
Pickett	1,146	—	255	70	64	—	53	31	—	109	265
Polk	1,778	—	760	5	355	—	52	7	272	47	435
Putnam*	6,783	358	6,658	2,541	1,337	21	129	2,063	1,598	17,326	2,653
Rhea	2,846	86	1,625	631	497	65	125	236	2,496	1,589	2,382
Roane	4,625	58	3,220	1,315	605	37	35	1,292	1,888	1,459	1,870
Robertson	5,662	—	9,768	1,603	—	—	150	1,438	1,123	1,681	3,930
Rutherford	13,357	635	27,386	5,861	2,928	1,190	310	12,692	4,473	10,245	3,114
Scott	3,344	140	1,336	84	467	—	57	279	428	341	130
Sequatchie	1,922	—	587	275	44	—	38	67	—	—	323
Sevier	10,799	481	8,712	2,187	1,263	417	154	5,211	893	8,325	3,947
Shelby	72,265	55,798	181,467	97,409	66,187	9,063	2,173	90,195	74,321	53,530	47,023
Smith	2,293	—	1,344	176	206	8	70	360	341	303	1,761

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
TENNESSEE—Con.											
Stewart	1,652	—	692	150	127	—	40	46	59	135	168
Sullivan	14,600	6,719	13,574	7,877	3,343	228	135	4,828	1,776	7,177	6,479
Sumner	9,301	1,609	10,924	4,764	1,373	453	138	2,365	2,141	9,892	8,273
Tipton	4,942	260	6,344	939	386	4	115	1,017	1,802	1,289	820
Trousdale	1,254	—	941	24	275	—	56	67	117	235	240
Unicoi	1,858	—	1,426	814	120	—	34	149	180	—	577
Union	420	—	640	36	74	—	76	134	—	117	115
Van Buren	1,411	—	207	19	117	—	29	265	—	—	209
Warren	3,083	241	2,506	791	764	90	146	606	1,672	1,220	2,116
Washington	15,793	—	9,257	4,292	3,046	526	252	5,097	7,682	6,403	6,741
Wayne	2,892	—	829	215	98	—	78	133	320	369	813
Weakley	5,409	—	3,032	1,234	203	—	131	638	432	1,493	1,615
White	2,388	120	1,296	439	319	—	314	539	640	400	1,821
Williamson	19,128	88	9,645	4,615	3,030	11	193	5,085	1,105	7,130	5,807
Wilson	5,608	243	6,442	2,145	1,638	713	422	580	1,501	2,858	1,670
TEXAS											
Anderson	3,573	43	3,639	1,090	1,979	—	135	1,145	230	977	1,072
Andrews	2,426	142	1,263	120	620	53	139	1,352	38	205	446
Angelina	7,971	1,234	6,405	3,931	1,299	—	79	1,422	1,235	2,403	4,964
Aransas	2,394	1,154	2,359	712	13	—	28	358	—	819	4
Archer	1,066	—	179	71	361	6	—	14	—	348	238
Armstrong	275	—	138	34	74	—	73	8	—	41	4
Atascosa	2,886	61	1,903	231	1,352	141	154	253	1,761	1,175	1,007
Austin	2,389	—	2,463	427	189	—	109	229	57	1,159	788
Bailey	624	—	725	28	—	—	84	111	975	—	233
Bandera	835	—	746	14	317	24	60	167	—	145	229
Bastrop	4,064	—	3,155	147	1,832	70	12	252	2,262	1,076	543
Baylor	749	—	452	171	60	—	—	78	344	154	274
Bee	1,951	14	1,811	615	896	63	133	460	2,545	1,686	1,045
Bell	12,301	1,511	19,540	10,377	8,173	1,810	158	5,839	7,012	9,228	7,560
Bexar	99,215	42,848	180,774	94,086	57,522	7,146	28,600	85,852	51,978	87,751	36,873
Blanco	504	—	651	72	1	—	65	21	230	212	246
Borden	448	—	71	—	2	—	47	—	—	—	—
Bosque	1,071	—	926	47	—	—	18	102	823	493	369
Bowie	4,668	—	7,538	3,307	9,291	161	20	1,194	3,214	4,698	3,701
Brazoria	23,240	8,185	21,980	1,535	7,958	630	4,584	5,763	171	16,510	5,975
Brazos	10,564	12	13,177	10,517	7,478	—	178	6,606	3,936	11,803	6,328
Brewster	777	89	689	264	331	—	5	143	374	346	480
Briscoe	194	—	59	29	88	—	9	—	—	3	29
Brooks	69	—	680	23	148	—	6	52	1,198	—	136
Brown	3,260	520	2,870	2,001	—	—	21	857	2,517	1,632	2,927
Burleson	2,886	—	1,351	351	290	—	81	191	95	779	485
Burnet	2,276	—	3,197	722	150	—	122	1,999	460	3,705	922
Caldwell	1,656	10	1,722	551	4,556	41	177	466	2,609	692	836
Calhoun	2,429	2,866	2,360	636	769	76	506	530	756	1,896	714
Callahan	272	—	636	71	—	—	6	37	131	285	295
Cameron	17,698	12,025	26,689	11,326	8,752	1,472	13,318	10,610	23,389	19,061	8,219
Camp	927	—	603	161	—	—	—	37	806	250	463
Carson	1,448	—	586	153	104	—	185	70	—	265	266
Cass	2,556	75	2,581	4,660	1,697	—	97	151	1,191	645	459
Castro	908	—	974	191	293	—	115	50	—	117	420
Chambers	3,554	150	3,274	142	733	126	2,489	1,882	—	1,291	1,284
Cherokee	3,142	35	2,817	1,349	1,022	112	67	589	1,373	1,186	436
Childress	411	93	780	236	101	—	—	189	131	374	339
Clay	1,478	—	752	50	4	—	3	66	48	568	241
Cochran	759	—	426	95	84	—	110	31	—	217	220
Coke	440	—	235	86	—	—	105	121	388	122	135
Coleman	775	50	722	187	118	5	209	57	1,043	349	550
Collin	41,339	178	35,460	24,269	11,675	3,408	201	20,050	4,895	31,099	17,286
Collingsworth	595	—	330	203	83	—	28	85	297	241	108
Colorado	2,061	12	1,379	192	500	—	84	191	224	983	1,089
Comal	3,711	—	6,181	4,238	2,823	254	147	2,418	1,394	2,898	1,730
Comanche	1,362	—	439	70	340	—	—	129	397	246	583
Concho	284	—	153	29	122	—	62	98	336	21	108
Cooke	2,951	339	3,055	1,129	483	—	272	742	2,220	1,232	1,538
Coryell	2,337	4	3,229	1,484	—	146	88	718	350	1,633	2,029
Cottle	207	—	86	114	76	—	47	23	94	59	221
Crane	503	8	950	132	373	—	103	261	—	102	185
Crockett	1,084	6	329	42	233	—	1,245	285	902	243	271
Crosby	956	—	519	71	270	—	114	351	94	216	321
Culberson	310	—	234	17	104	—	45	171	67	126	88
Dallam	1,080	64	928	216	31	40	17	171	—	458	347
Dallas	195,407	128,366	350,124	180,007	171,108	14,629	4,993	165,096	121,090	209,239	81,066
Dawson	1,965	5	1,316	462	669	—	186	392	703	514	830
Deaf Smith	1,388	28	2,372	356	688	—	9	491	—	244	575
Delta	552	—	159	35	201	—	226	—	416	65	18

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
TENNESSEE—Con.											
Stewart	438	636	364	262	875	—	10,783	10,783	8,100	1,869	6,295
Sullivan	4,977	10,227	11,271	9,180	12,868	—	255,804	255,804	3,004	45,069	170,651
Sumner	2,592	5,861	5,620	8,515	50,930	—	117,349	116,268	46,800	20,867	89,140
Tipton	1,235	2,490	2,513	1,543	42,585	—	63,467	63,467	36,941	16,605	32,607
Trousdale	238	459	311	360	835	—	7,700	7,700	1,002	2,813	2,210
Unicoi	292	929	956	2,873	15,527	—	15,948	15,948	2,308	647	18,267
Union	382	692	587	1,187	1,531	—	10,801	10,801	9,432	1,183	4,373
Van Buren	176	409	90	726	984	—	6,584	6,584	1,985	4,321	2,446
Warren	707	1,004	1,899	2,773	20,421	—	59,670	59,995	—	23,229	30,775
Washington	2,590	4,837	8,305	7,415	110,158	—	191,152	191,152	13,500	48,788	59,149
Wayne	484	437	264	605	3,063	—	5,849	5,849	1,335	2,263	6,258
Weakley	2,217	1,180	2,379	563	29,443	—	48,828	48,445	31,947	4,962	21,527
White	1,084	988	408	570	8,706	—	20,261	19,642	8,680	6,773	19,948
Williamson	3,631	9,043	11,189	11,432	19,480	—	284,973	284,973	134,136	33,169	140,070
Wilson	2,051	4,391	4,144	6,685	46,062	—	108,828	108,217	44,450	39,077	55,905
TEXAS											
Anderson	1,448	3,938	1,031	2,609	2,606	—	36,038	36,038	11,254	17,414	29,642
Andrews	729	1,674	6	1,011	824	—	148	148	—	—	36,970
Angelina	2,301	5,708	8,105	648	8,348	—	130,426	130,426	49,480	17,656	124,631
Aransas	488	1,639	234	933	2,214	—	10,176	10,176	—	6,751	18,475
Archer	557	390	39	380	811	—	1,057	1,057	—	345	5,407
Armstrong	205	214	4	21	27	—	120	120	—	—	1,859
Atascosa	799	1,649	474	2,056	2,275	—	13,428	13,428	3,870	3,644	23,825
Austin	2,185	828	2,369	1,658	4,292	—	34,232	31,817	15,160	370	26,163
Bailey	257	326	91	2,298	—	—	1,757	1,612	—	—	8,039
Bandera	714	895	358	479	300	—	6,003	6,003	5,025	—	8,602
Bastrop	2,440	2,031	2,897	128	7,181	—	82,944	82,394	57,158	7,156	67,528
Baylor	410	205	164	145	1,956	—	4,360	4,219	2,369	744	3,459
Bee	666	1,776	1,358	3,652	3,387	—	27,174	27,170	10,915	2,917	26,009
Bell	3,719	18,739	33,453	13,857	17,312	409	618,581	618,331	139,169	70,619	741,628
Bexar	28,900	72,010	200,932	71,657	1,004,919	29,212	6,604,273	6,344,305	734,196	3,140,310	4,010,208
Blanco	302	631	232	194	565	—	5,908	5,899	3,875	1,539	5,388
Borden	73	181	—	190	41	—	—	—	—	—	6,701
Bosque	643	924	455	110	2,218	—	15,998	15,868	12,024	2,412	16,948
Bowie	2,022	6,069	3,264	6,475	7,835	306	101,402	101,339	25,572	32,884	96,758
Brazoria	7,281	14,280	16,129	7,243	21,849	—	409,288	409,231	171,525	88,707	282,902
Brazos	6,260	14,738	17,193	19,990	108,277	—	325,670	325,670	117,798	61,914	263,243
Brewster	473	943	445	940	874	—	6,694	6,608	4,600	—	8,715
Briscoe	173	190	13	63	1,190	—	10,505	10,505	—	10,354	3,099
Brooks	82	1,405	9	1,094	—	—	75	75	75	—	4,464
Brown	1,177	2,031	2,105	22	6,694	150	45,909	45,760	18,606	14,895	28,085
Burleson	711	1,193	437	305	3,534	—	6,902	6,769	1,050	752	15,166
Burnet	1,795	1,582	1,694	2,417	7,820	—	71,900	66,282	24,422	22,554	33,501
Caldwell	1,267	1,758	927	2,816	8,094	—	22,940	22,940	7,990	3,703	13,570
Calhoun	942	3,514	6,688	2,045	1,954	—	78,207	78,207	—	1,306	114,550
Callahan	461	1,447	143	451	694	—	5,032	5,032	2,078	2,460	5,282
Cameron	8,210	16,182	19,903	19,881	149,834	—	787,626	748,821	79,576	376,620	461,953
Camp	600	538	546	180	1,512	—	14,590	14,590	7,855	4,375	15,153
Carson	580	515	3	334	577	—	14	14	—	—	6,982
Cass	1,258	1,348	1,539	759	1,762	25	27,008	25,959	9,154	3,054	35,805
Castro	423	486	583	101	765	—	8,488	8,488	—	692	12,719
Chambers	1,889	3,707	1,110	308	2,615	—	36,951	36,951	14,535	6,457	32,840
Cherokee	1,562	2,282	2,424	1,587	4,231	—	33,480	33,201	11,284	9,227	36,006
Childress	94	414	28	86	843	—	682	682	—	—	2,538
Clay	309	75	18,640	1,186	2,822	—	289,024	289,024	2,122	4,414	290,150
Cochran	641	825	68	182	740	—	968	968	—	—	11,235
Coke	278	255	50	173	537	—	1,139	1,139	—	693	5,377
Coleman	348	323	476	302	3,715	—	9,003	8,997	3,665	1,446	2,283
Collin	9,734	35,746	69,812	25,591	63,503	—	1,401,906	1,397,239	693,058	167,258	710,381
Collingsworth	323	256	22	172	1,904	—	2,093	2,093	—	1,762	1,946
Colorado	646	746	532	655	3,341	—	10,052	9,758	4,930	477	16,628
Comal	2,226	3,658	7,216	3,431	48,152	—	136,178	134,928	81,167	20,578	99,013
Comanche	632	1,026	276	415	841	—	4,188	3,978	2,049	75	9,343
Concho	179	263	1,518	288	270	—	15,066	15,066	—	—	15,577
Cooke	730	1,356	1,208	2,181	2,185	—	24,116	24,116	11,364	4,589	35,685
Coryell	1,037	3,173	2,395	1,266	7,666	—	86,512	86,512	31,429	41,719	38,051
Cottle	148	163	47	197	115	—	980	980	980	—	1,851
Crane	466	826	172	2,639	1,131	—	4,368	4,368	—	1,520	17,751
Crockett	348	768	78	313	375	—	1,689	1,689	—	—	5,536
Crosby	526	440	10	63	1,750	—	1,152	1,102	—	1,040	7,492
Culberson	317	433	482	500	309	—	6,180	6,180	915	—	7,530
Dallam	229	792	33	281	1,145	—	1,012	1,012	1,012	—	6,159
Dallas	68,411	211,153	451,769	173,896	844,886	134,505	7,659,459	7,487,684	1,484,344	652,814	6,070,863
Dawson	619	983	78	348	23,492	—	76,565	76,129	—	72,075	35,096
Deaf Smith	533	1,823	261	500	875	—	3,236	3,236	—	5	12,614
Delta	380	299	565	140	798	—	11,390	11,188	8,110	2,131	4,724

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
TEXAS—Con.											
Denton	18,360	206	31,048	16,964	13,391	3,259	1,286	9,115	1,974	18,935	8,264
De Witt	1,711	20	1,397	272	331	72	104	263	417	394	545
Dickens	305	—	226	73	—	—	22	37	787	139	152
Dimmit	877	—	498	90	—	—	63	99	1,348	296	441
Donley	505	—	253	62	115	—	64	1	126	259	184
Duval	1,638	—	1,681	74	1,477	9	23	255	1,902	—	118
Eastland	1,253	—	944	302	297	—	—	193	665	417	814
Ector	8,734	76	16,109	9,020	9,893	402	81	2,905	7,450	3,471	5,962
Edwards	30	—	377	7	—	—	19	16	875	67	97
Ellis	8,064	69	8,521	4,562	1,966	272	97	1,053	747	3,936	2,574
El Paso	25,407	21,655	88,670	31,330	36,866	3,420	11,207	21,555	10,221	28,252	13,665
Erath	2,805	9	3,426	1,395	—	114	715	992	1,766	1,064	1,135
Falls	808	16	866	418	129	21	32	52	507	196	645
Fannin	2,309	32	1,905	509	344	41	81	181	873	2,114	603
Fayette	3,464	18	1,764	124	1,056	—	115	402	674	899	825
Fisher	810	4	—	9	—	—	6	7	2,017	31	74
Floyd	678	—	535	37	—	—	90	82	90	101	107
Foard	253	—	82	16	14	—	34	1	1,142	48	—
Fort Bend	22,769	2,105	31,848	16,243	8,654	780	20,764	4,626	4,245	17,286	4,046
Franklin	1,493	39	886	109	—	37	39	50	79	203	287
Freestone	1,503	—	1,320	167	499	—	119	150	1,081	680	467
Frio	1,712	—	1,374	81	572	—	57	201	2,400	483	706
Gaines	3,916	33	1,447	103	148	—	138	410	113	210	273
Galveston	23,655	15,747	37,158	10,075	5,199	1,709	7,650	16,319	12,394	16,653	9,414
Garza	145	5	763	55	25	—	104	51	59	16	284
Gillespie	1,236	137	1,742	262	275	33	256	1,025	—	251	786
Glasscock	798	—	113	27	6	—	72	—	441	—	31
Goliad	1,236	—	1,294	23	—	—	61	179	96	92	175
Gonzales	1,850	30	1,572	305	217	—	175	484	1,296	519	799
Gray	3,284	44	2,041	1,513	920	143	103	1,119	61	598	1,756
Grayson	8,203	1,549	11,228	6,754	4,208	209	34	3,043	3,797	6,820	3,895
Gregg	13,451	2,065	16,643	8,360	4,541	498	109	3,620	3,000	6,408	4,063
Grimes	1,899	9	2,433	186	—	47	14	236	329	391	327
Guadalupe	4,661	—	5,071	2,396	2,428	316	218	1,008	2,707	2,094	847
Hale	2,317	—	5,985	1,559	464	150	212	623	1,144	2,167	2,375
Hall	404	—	306	112	113	—	170	17	235	66	187
Hamilton	702	—	557	42	—	—	49	42	119	109	261
Hansford	1,026	—	398	78	27	—	72	134	13	258	236
Hardeman	938	—	406	138	144	—	14	61	107	335	248
Hardin	2,889	13	2,501	705	1,075	21	89	30	699	1,659	475
Harris	334,389	210,981	566,787	221,687	192,086	22,761	51,495	155,157	159,765	489,200	69,172
Harrison	2,311	55	4,094	2,024	1,180	12	105	631	2,168	1,366	2,459
Hartley	390	—	177	48	—	—	84	54	—	—	14
Haskell	1,173	26	248	99	141	—	37	33	227	217	404
Hays	10,308	205	6,718	2,918	6,441	302	3,406	4,606	2,950	9,629	1,174
Hemphill	1,623	39	581	26	2	—	122	623	—	123	311
Henderson	5,306	11	6,342	1,045	606	60	180	513	425	1,092	304
Hidalgo	18,594	1,608	39,209	14,071	14,962	2,348	14,177	12,489	36,068	10,734	13,182
Hill	2,832	70	2,257	1,156	781	52	23	177	2,312	804	776
Hockley	2,106	103	1,760	484	423	3	120	417	1,192	1,192	1,233
Hood	2,196	—	1,975	296	1,194	—	34	477	187	502	—
Hopkins	3,218	209	2,786	1,054	1,180	128	15	467	159	1,024	1,583
Houston	1,580	22	1,339	198	98	—	49	193	639	71	546
Howard	2,761	724	3,469	1,800	426	—	94	588	1,500	918	1,686
Hudspeth	611	—	441	16	1,145	—	5	62	—	396	—
Hunt	6,695	622	6,435	2,675	150	—	596	1,129	1,292	6,029	1,152
Hutchinson	2,280	202	2,425	1,561	767	28	76	794	755	1,299	2,061
Irion	184	—	60	9	40	—	157	4	8	111	3
Jack	1,352	—	658	29	157	—	93	105	18	301	235
Jackson	2,209	83	1,263	624	436	—	699	69	749	3,789	646
Jasper	3,304	44	2,536	353	1,140	120	44	42	1,193	478	1,007
Jeff Davis	117	—	120	—	97	—	2	—	—	—	79
Jefferson	30,682	12,003	37,055	20,836	23,665	677	8,126	5,587	13,868	8,922	14,046
Jim Hogg	654	22	818	59	—	—	55	63	544	—	163
Jim Wells	2,642	63	2,900	1,127	1,342	242	92	665	1,266	1,068	1,517
Johnson	8,599	23	7,996	3,945	1,794	203	24	1,665	1,519	6,556	3,417
Jones	1,990	—	1,701	466	199	—	12	241	836	414	833
Karnes	631	—	793	123	21	—	73	99	521	673	534
Kaufman	3,138	61	4,713	847	2,141	54	264	762	700	2,812	762
Kendall	1,620	—	1,894	147	279	—	77	175	840	642	214
Kenedy	43	—	15	2	10	—	3	—	2	—	1
Kent*	1,026	7	271	9	—	—	10	78	—	37	—
Kerr	2,517	102	3,813	2,804	2,247	398	20	1,060	—	1,322	761
Kimble	519	23	326	41	14	—	3,141	—	117	82	184
King	363	—	71	21	11	—	89	7	—	—	22
Kinney	105	2	110	15	223	—	57	22	35	405	84
Kleberg	2,530	—	4,967	1,606	1,761	196	75	1,250	2,892	1,000	2,289
Knox	534	—	449	58	87	—	78	46	1,834	286	232
Lamar	3,983	—	2,983	965	1,259	261	91	1,119	212	1,648	112
Lamb	1,343	—	1,529	262	236	17	12	152	53	267	823

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
TEXAS—Con.											
Lampasas	1,473	39	1,754	211	44	—	49	367	507	509	484
La Salle	1,060	7	600	285	1,778	—	22	14	247	417	683
Lavaca	1,923	6	1,519	656	275	38	104	446	274	746	949
Lee	1,664	—	1,308	72	47	—	114	149	127	705	410
Leon	1,709	—	578	52	348	—	48	—	512	296	209
Liberty	5,736	154	4,463	996	1,592	128	551	642	1,758	2,378	2,106
Limestone	2,229	77	2,461	625	—	29	15	215	495	628	874
Lipscomb	800	—	388	102	—	—	81	42	—	231	216
Live Oak	2,333	7	1,511	78	46	—	83	179	71	348	408
Llano	1,260	—	1,079	181	—	—	110	112	73	1,193	338
Loving	69	—	156	5	—	—	8	—	—	—	9
Lubbock	13,912	3,433	25,771	15,010	8,787	705	1,373	9,762	7,122	9,548	15,706
Lynn	562	—	634	69	138	—	95	69	64	112	308
McCulloch	520	86	740	233	119	81	421	493	379	260	1,288
McLennan	17,892	592	24,759	9,881	13,565	578	784	12,056	2,585	11,388	7,595
McMullen	622	—	113	1	—	—	38	2	—	69	12
Madison	1,247	—	784	118	208	—	21	39	124	239	442
Marion	762	26	876	11	28	—	—	—	91	94	14
Martin	1,161	—	359	20	111	—	106	61	296	132	235
Mason	429	7	202	16	48	—	39	87	521	107	175
Matagorda	5,802	2,535	4,419	1,158	1,500	275	5,186	680	1,702	600	1,237
Maverick	1,526	426	2,587	1,320	1,251	156	1,813	854	3,068	2,286	1,602
Medina	1,458	235	1,779	20	349	—	277	977	118	727	470
Menard	443	—	153	221	79	—	49	42	—	202	180
Midland	6,273	5,566	17,418	7,098	5,827	714	1,262	4,435	1,896	11,470	6,482
Milam	3,273	13	1,886	261	118	21	114	104	363	602	94
Mills	468	—	112	61	99	—	52	20	48	96	255
Mitchell	1,501	—	319	233	317	—	—	110	191	259	277
Montague	1,510	—	1,531	361	131	—	61	188	288	507	54
Montgomery	13,896	412	24,236	5,197	6,076	121	12,629	1,728	809	16,919	1,135
Moore	535	—	1,959	530	—	48	314	347	—	370	1,107
Morris	394	—	1,233	219	32	—	18	24	977	320	613
Motley	222	—	—	35	—	—	12	—	—	20	—
Nacogdoches	2,758	600	4,630	2,897	2,937	218	224	903	5,611	3,271	2,932
Navarro	5,279	48	4,479	2,125	4,205	103	1,042	1,675	1,806	1,220	1,667
Newton	350	4	799	175	300	—	50	16	94	162	227
Nolan	1,353	39	1,840	1,226	47	82	65	442	375	529	1,036
Nueces	16,982	29,877	52,392	20,421	2,508	1,304	918	15,558	15,637	3,856	16,290
Ochiltree	1,685	6	975	338	300	154	41	459	—	110	402
Oldham	315	30	413	18	9	—	58	37	—	124	89
Orange	7,077	1,891	8,995	2,842	4,335	344	2,371	648	6,915	10,859	2,582
Palo Pinto	1,926	428	2,420	696	779	138	164	554	1,043	1,094	917
Panola	2,716	108	1,529	621	1,333	14	61	214	296	35	430
Parker	6,140	17	5,968	1,727	2,461	—	117	948	1,493	3,195	763
Parmer	1,142	—	725	158	297	—	33	108	—	202	312
Pecos	1,991	43	984	257	6,920	—	550	1,628	1,008	326	290
Polk	3,952	13	1,231	342	1,849	15	3	516	2,492	473	1,238
Potter	20,847	2,644	24,272	12,034	1,366	—	151	7,826	8,527	8,293	7,746
Presidio	1,215	12	501	135	931	—	63	141	791	531	210
Rains	676	—	306	97	184	—	26	—	—	163	58
Randall	1,708	—	6,260	662	—	—	147	324	66	527	305
Reagan	590	3	451	239	38	—	212	14	—	249	435
Real	102	1	47	2	—	1	17	31	350	15	57
Red River	1,174	3	478	241	168	10	24	2	652	341	126
Reeves	808	25	1,501	421	6,057	38	3,148	365	662	171	983
Refugio	855	43	479	171	26	—	458	89	207	199	306
Roberts	428	1	205	47	3	—	12	34	—	—	4
Robertson	1,362	28	1,724	104	327	4	54	240	1,119	381	653
Rockwall	3,280	17	4,223	482	608	—	23	750	229	3,700	256
Runnels	1,297	—	670	166	277	—	11	207	220	314	210
Rusk	3,778	27	2,798	651	1,029	48	98	192	454	551	207
Sabine	1,069	—	753	42	2	—	—	60	441	211	79
San Augustine	627	7	539	106	67	—	2	3	192	261	219
San Jacinto	2,083	—	1,154	135	—	—	50	—	—	887	424
San Patricio	5,910	307	5,614	976	1,670	284	2,323	819	1,768	1,908	1,535
San Saba	762	—	247	57	160	—	65	160	240	230	68
Schleicher	593	8	216	12	72	—	7	37	53	104	131
Scurry	1,968	126	1,510	511	849	—	83	263	324	585	1,765
Shackelford	299	—	263	7	107	—	—	7	—	39	152
Shelby	1,695	—	1,290	291	588	—	6	39	262	339	467
Sherman	713	—	421	26	71	—	74	15	—	50	24
Smith	9,843	574	15,031	6,421	8,974	317	123	2,366	1,013	4,707	4,013
Somervell	2,335	—	816	67	589	—	155	1,665	150	173	—
Starr	3,018	—	3,114	430	480	—	157	278	622	1,765	889
Stephens	892	3	908	312	116	—	10	139	4,827	289	303
Sterling	184	—	152	155	—	—	120	15	—	53	8
Stonewall	197	4	212	44	40	—	5	19	55	—	195
Sutton	779	—	876	40	56	—	188	184	81	275	228
Swisher	892	7	530	272	60	—	132	179	73	329	336
Tarrant	131,450	11,141	195,898	93,418	60,394	7,700	299	109,039	56,242	128,534	27,797

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
TEXAS—Con.											
Lampasas	438	788	534	1,463	5,642	—	8,417	8,417	6,550	709	13,990
La Salle	436	286	175	224	565	—	2,516	2,516	—	595	3,851
Lavaca	1,015	1,466	249	777	9,156	—	6,288	6,288	480	1,695	15,145
Lee	1,228	929	986	882	5,136	—	17,439	17,145	7,615	5,480	14,441
Leon	487	738	676	629	554	—	11,899	11,899	9,614	1,864	12,190
Liberty	2,884	2,804	1,752	5,545	11,425	—	47,625	47,565	26,384	5,940	48,815
Limestone	980	1,821	338	338	3,050	—	11,955	11,612	6,825	2,963	23,363
Lipscomb	508	568	12	20	743	—	263	263	—	105	4,494
Live Oak	413	639	334	356	1,146	—	5,010	4,999	3,400	847	11,824
Llano	718	1,084	207	3,129	2,849	—	4,792	4,792	—	196	8,862
Loving	93	1,208	—	354	—	—	—	—	—	—	1,054
Lubbock	3,400	25,181	16,656	9,857	87,385	4,053	429,705	429,612	118,254	111,125	410,507
Lynn	209	627	152	260	608	—	2,364	2,364	1,960	247	7,293
McCulloch	293	898	126	390	8,428	—	13,770	13,770	9,315	3,029	18,298
McLennan	6,382	16,397	183,933	13,516	36,184	—	2,887,384	2,887,249	74,308	236,505	2,633,070
McMullen	191	241	—	—	44	—	4	—	—	—	8,394
Madison	355	433	491	104	671	—	15,431	15,431	3,730	2,315	10,845
Marion	382	1,051	271	347	168	—	4,577	4,577	3,930	—	4,713
Martin	401	381	66	299	380	—	1,630	1,630	510	425	8,664
Mason	68	258	21	142	959	—	425	425	245	—	2,188
Matagorda	1,637	5,077	793	6,030	2,167	—	41,134	41,021	2,040	6,305	103,362
Maverick	879	1,724	1,242	2,653	3,779	—	28,503	27,577	7,355	5,935	52,227
Medina	944	1,494	1,237	1,802	8,451	—	27,790	27,783	4,534	10,581	24,658
Menard	87	120	49	14	496	—	752	752	—	—	1,727
Midland	2,729	11,288	8,767	12,100	17,834	1,494	210,505	210,505	52,183	39,320	249,579
Milam	1,054	1,760	567	877	1,626	—	11,415	11,380	6,159	3,311	13,923
Mills	109	353	114	276	1,534	—	1,187	1,187	745	120	4,713
Mitchell	313	713	263	449	638	—	7,851	7,851	245	4,601	6,830
Montague	758	582	696	715	4,794	—	23,762	23,608	2,875	10,600	26,953
Montgomery	3,772	13,386	34,541	16,059	51,101	—	786,419	786,382	336,535	227,695	296,711
Moore	515	90	587	4,964	5,003	—	13,317	13,317	12,320	700	11,369
Morris	490	917	153	436	541	—	2,944	2,925	749	480	8,563
Motley	77	83	—	81	235	—	115	115	—	115	1,593
Nacogdoches	1,073	3,769	2,842	1,472	4,636	—	80,410	78,792	18,723	7,033	51,435
Navarro	1,426	3,381	604	4,651	4,651	—	46,347	46,122	12,873	12,321	41,569
Newton	463	908	120	47	1,954	—	2,227	2,227	1,905	—	7,528
Nolan	539	2,065	959	1,248	2,096	165	14,572	13,982	7,390	215	18,938
Nueces	15,696	22,579	20,319	33,579	68,592	—	730,760	730,760	175,309	156,231	669,956
Ochiltree	461	1,335	33	380	1,830	—	1,075	1,075	—	370	5,631
Oldham	397	405	—	167	183	—	263	263	—	263	2,937
Orange	3,553	5,162	28,697	8,093	25,578	321	636,816	636,816	24,651	133,109	545,720
Palo Pinto	772	2,097	932	2,665	5,148	—	31,859	31,859	6,620	12,706	19,419
Panola	952	2,081	304	958	3,453	—	12,321	11,936	2,760	6,734	31,090
Parker	2,273	3,547	4,046	2,553	28,833	—	85,055	84,668	52,530	20,992	49,680
Parmer	212	190	1,026	339	642	—	2,065	2,065	1,565	—	5,605
Pecos	1,684	3,074	602	4,206	1,781	—	9,755	9,755	—	6,500	34,191
Polk	2,243	7,650	1,750	259	51,760	—	262,983	262,983	10,165	236,590	100,017
Potter	3,746	12,072	26,579	6,888	15,960	2,111	440,420	440,420	109,389	33,742	540,922
Presidio	442	324	551	327	847	—	11,127	11,067	2,755	3,249	2,009
Rains	217	354	46	474	623	—	3,014	3,014	30	2,738	12,997
Randall	977	4,727	1,020	76	1,128	—	20,254	20,254	19,304	—	20,046
Reagan	640	356	17	437	894	—	1,261	1,261	—	938	5,940
Real	24	55	343	572	135	—	3,581	3,581	—	—	1,164
Red River	471	310	135	344	988	—	4,800	4,800	60	2,407	9,588
Reeves	532	1,603	458	1,627	2,366	—	10,281	10,281	320	2,485	15,381
Refugio	627	298	108	1,655	516	—	2,104	2,104	—	339	11,860
Roberts	99	335	17	264	—	—	300	300	300	—	1,553
Robertson	1,001	1,326	863	736	2,915	—	13,257	13,257	11,159	410	10,138
Rockwall	1,141	2,149	4,839	3,005	5,183	—	86,827	86,827	58,596	5,291	19,349
Runnels	595	589	249	327	573	—	9,463	9,320	3,060	5,910	12,262
Rusk	1,275	2,554	1,486	1,330	2,084	—	29,272	29,272	16,437	5,746	28,463
Sabine	279	582	107	351	2,970	—	4,835	4,569	20	1,531	16,147
San Augustine	358	683	17	26	1,582	—	898	881	—	142	4,726
San Jacinto	706	1,267	516	200	1,838	—	18,961	18,961	13,230	5,461	22,152
San Patricio	2,415	4,069	2,798	3,065	8,763	—	45,757	45,627	17,866	6,433	61,179
San Saba	515	298	73	268	2,656	—	4,576	3,946	15	3,507	4,147
Schleicher	230	386	111	242	423	—	1,605	1,515	665	—	5,953
Scurry	711	1,536	442	1,299	2,381	—	9,825	9,825	820	4,165	22,219
Shackelford	272	445	291	82	421	—	3,141	2,950	2,950	—	3,586
Shelby	1,051	762	787	774	3,195	—	20,817	20,817	9,165	3,278	19,633
Sherman	262	410	—	105	367	—	785	785	500	285	4,601
Smith	5,328	10,742	16,822	3,683	10,427	865	248,400	247,813	73,976	13,703	250,811
Somervell	584	1,367	322	544	250	—	1,265	1,265	—	—	31,115
Starr	1,242	4,089	992	84	3,951	—	23,424	19,307	—	2,721	46,192
Stephens	673	699	394	734	953	—	9,391	9,355	260	3,980	7,920
Sterling	181	256	37	91	92	—	530	530	530	—	3,416
Stonewall	114	207	36	172	251	—	325	325	—	—	3,639
Sutton	503	460	3	444	495	—	62	62	—	—	7,751
Swisher	893	1,026	17	279	1,989	—	596	596	—	66	11,506
Tarrant	37,227	150,914	213,970	108,578	435,959	—	6,035,015	5,998,970	1,435,188	1,827,921	3,399,880

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
TEXAS—Con.											
Taylor	9,576	843	14,632	8,457	5,629	514	264	5,069	6,018	3,186	5,003
Terrell	292	—	84	15	109	—	24	54	—	—	84
Terry	1,692	11	1,704	318	549	50	148	429	—	392	665
Throckmorton	70	—	23	9	118	—	22	9	52	67	90
Titus	2,788	140	2,094	1,291	963	—	198	633	333	492	2,964
Tom Green	6,182	1,148	15,119	7,072	1,069	522	392	6,431	6,224	3,562	62
Travis	60,971	45,007	100,056	56,797	71,451	—	344	49,745	38,266	46,440	23,579
Trinity	893	4	622	83	14	—	21	20	—	108	76
Tyler	1,681	9	900	73	307	—	35	1	374	389	454
Upshur	2,022	—	1,439	465	566	—	42	65	758	486	454
Upton	1,113	—	553	7	105	—	82	319	16	132	198
Uvalde	1,012	227	1,805	214	309	34	128	554	130	361	1,011
Val Verde	2,747	201	4,605	2,722	1,487	169	145	1,058	4,878	1,738	1,401
Van Zandt	5,067	—	2,107	505	1,485	—	—	180	1,371	958	438
Victoria	7,211	1,932	13,376	4,911	4,131	619	765	1,907	4,069	2,806	2,500
Walker	4,190	—	5,511	356	1,398	287	2,069	2,110	1,649	51,708	1,461
Waller	3,957	—	2,313	640	852	—	390	242	42	438	178
Ward	1,511	20	1,722	205	444	—	394	798	543	273	732
Washington	2,893	—	2,920	320	758	—	220	729	733	277	14
Webb	27,256	14,979	23,578	11,709	8,726	1,065	1,040	7,005	17,019	7,883	5,311
Wharton	6,405	139	4,076	536	4,919	196	235	756	341	855	978
Wheeler	1,198	—	432	255	140	—	52	11	—	91	102
Wichita	9,105	285	14,138	7,203	6,231	489	939	3,580	6,404	5,031	8,299
Wilbarger	1,334	138	1,042	705	357	—	73	62	432	5,450	1,017
Willacy	1,954	316	1,560	225	177	—	92	208	707	127	381
Williamson	15,076	729	14,598	6,375	11,661	762	397	6,140	1,290	11,585	2,401
Wilson	1,587	—	1,375	110	2,795	—	67	126	262	290	498
Winkler	381	29	691	81	979	3	38	523	851	165	200
Wise	3,240	—	4,192	2,145	179	8	168	251	1,913	533	277
Wood	3,345	—	1,933	933	1,414	—	242	156	90	633	859
Yoakum	1,837	32	1,343	278	71	7	314	636	—	457	728
Young	1,647	94	1,626	557	657	40	57	485	392	860	1,093
Zapata	1,097	107	1,158	423	162	—	134	787	1,297	171	276
Zavala	448	—	918	768	39	—	117	134	1,159	522	291
UTAH											
Beaver	1,791	195	980	139	—	—	101	284	1,022	131	18
Box Elder	4,651	336	3,551	1,051	2,493	—	627	8,934	236	1,812	1,266
Cache	6,050	211	5,997	2,361	1,235	122	163	4,371	899	2,882	4,684
Carbon	5,836	130	2,837	370	861	—	1,045	1,397	64	2,227	392
Daggett	160	—	196	20	60	—	5	42	1	35	20
Davis	15,364	—	26,337	5,686	4,366	—	2,461	14,880	7,472	16,742	20,109
Duchesne	3,053	52	2,416	170	274	—	328	1,084	4,142	214	371
Emery	5,460	686	2,083	166	366	—	518	693	220	2,525	341
Garfield	1,328	2	343	88	216	—	25	81	2	144	53
Grand	2,224	—	1,620	446	539	—	1	3,990	1,082	595	345
Iron	4,080	105	2,676	705	1,939	—	93	1,470	411	827	542
Juab	1,989	44	1,533	824	—	—	104	243	28	91	382
Kane	1,434	254	1,292	104	222	—	266	90	14	1,395	534
Millard	2,928	32	1,482	364	666	—	138	1,792	15	180	497
Morgan	610	—	595	102	5	—	38	49	162	209	235
Piute	171	—	61	36	—	—	1	21	—	—	26
Rich	355	—	173	39	166	—	51	29	25	359	—
Salt Lake	84,036	87,008	121,422	55,849	27,694	—	10,502	116,141	43,826	61,223	24,374
San Juan	3,395	152	1,056	187	736	—	114	1,896	—	201	1,273
Sanpete	4,943	11	1,556	368	287	—	267	503	106	394	353
Sevier	2,482	149	2,174	642	1,799	—	98	970	54	867	511
Summit	6,177	—	5,145	2,558	2,516	—	18	5,265	1,833	5,751	21
Tooele	5,218	3,423	4,280	662	854	—	352	1,120	912	1,997	840
Uintah	9,910	—	3,734	249	930	—	165	1,174	95	2,348	37
Utah	20,734	338	29,692	10,124	14,240	455	589	13,404	21,799	27,130	14,739
Wasatch	1,391	1,303	1,819	408	867	—	14	376	—	1,151	—
Washington	6,593	659	6,737	1,959	1,558	—	534	13,805	486	7,435	4,965
Wayne	1,196	3	260	118	—	—	54	108	—	302	—
Weber	11,213	533	15,732	10,519	3,296	—	2,737	30,792	4,939	13,041	9,124
VERMONT											
Addison	6,082	—	1,220	566	—	—	—	454	—	838	1,540
Bennington	7,415	9	2,531	3,478	—	—	34	924	1,985	1,151	1,040
Caledonia	7,180	6	888	1,081	4	—	30	455	294	1,778	855
Chittenden	13,940	4,800	14,177	6,386	—	278	—	5,417	12,171	9,470	8,440
Essex	1,301	—	45	152	—	—	5	17	—	212	225
Franklin	5,518	—	1,116	986	—	—	27	339	147	1,784	555
Grand Isle	717	—	34	109	—	—	7	32	—	85	103
Lamoille	5,101	—	1,405	958	—	—	58	345	150	1,205	759
Orange	5,874	—	645	940	—	—	6	205	—	335	243
Orleans	4,702	10	719	468	64	—	12	306	—	1,137	172
Rutland	11,299	112	3,111	2,980	9	—	27	1,730	1,650	4,611	4,106
Washington	9,581	440	3,245	2,718	—	54	90	552	3,722	3,451	553
Windham	10,886	199	2,571	2,989	35	—	13	1,114	2,059	3,099	2,555
Windsor	10,599	11	3,806	3,049	12	—	3	1,038	1,264	2,669	2,343

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities	
	Direct general expenditure—Con.						Long-term					
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility		
	Financial administration	Other government administration										
												35	36	37	38	39	40	41	42	43	44	45
VIRGINIA⁶												
Accomack	2,414	2,277	395	648	344	—	29,940	29,940	20,879	2,817	—	28,484
Albemarle	2,262	5,477	6,674	2,857	100	—	95,477	95,477	46,400	142	—	85,911
Alleghany	782	1,716	3,405	292	674	—	25,540	25,540	144	1,489	—	35,873
Amelia	250	1,047	293	470	16	—	7,099	7,099	4,924	—	—	5,086
Amherst	940	2,994	1,298	673	1,097	—	19,118	19,118	5,255	921	—	13,393
Appomattox	537	646	443	89	407	—	7,026	7,026	5,378	—	—	11,714
Arlington	11,179	37,620	95,798	25,215	47,848	30,186	1,847,743	1,847,743	94,736	147,745	—	1,496,641
Augusta	1,235	2,029	3,325	12,530	48	—	72,649	72,066	35,999	—	—	55,381
Bath	449	425	399	908	10	—	10,988	4,499	284	85	—	6,083
Bedford	626	2,136	2,460	3,047	28	—	65,659	62,168	38,229	—	—	27,780
Bland	181	382	79	76	1,287	—	2,953	2,953	1,764	1,189	—	2,262
Botetourt	732	3,210	1,306	1,353	2,991	—	30,126	30,126	4,525	6,497	—	24,557
Brunswick	468	1,390	314	647	472	—	3,349	3,349	1,874	861	—	6,573
Buchanan	896	1,798	585	3,583	7,835	—	27,029	27,029	12,695	13,774	—	16,611
Buckingham	597	463	182	3,162	549	—	4,625	4,625	3,404	731	—	1,979
Campbell	1,928	2,278	2,584	4,266	1,419	—	44,318	44,318	18,404	498	—	52,702
Caroline	921	1,022	1,059	3,111	857	—	25,798	25,798	12,769	8,807	—	6,601
Carroll	742	1,272	1,006	1,497	843	—	22,217	22,217	2,192	3,071	—	20,747
Charles City	324	1,254	2,128	414	—	—	27,059	27,059	7,675	—	—	24,075
Charlotte	396	393	413	480	337	—	7,782	7,782	5,595	211	—	1,852
Chesterfield	15,128	14,436	34,669	8,639	19,130	—	546,683	546,683	209,284	22,439	—	397,653
Clarke	949	598	351	762	593	—	6,934	6,809	5,755	947	—	6,251
Craig	223	297	125	153	13	—	1,972	1,972	1,382	—	—	1,087
Culpeper	1,033	5,123	934	231	4,927	—	29,978	29,978	19,378	9,656	—	33,412
Cumberland	290	576	1,237	—	—	—	12,735	12,735	10,255	—	—	3,711
Dickenson	682	1,223	686	1,003	1,170	—	12,840	12,840	4,167	3,675	—	10,538
Dinwiddie	522	6,499	1,087	829	1,143	—	14,093	14,093	1,671	12,422	—	27,963
Essex	482	1,233	288	374	323	—	10,203	5,902	2,181	1,536	—	1,168
Fairfax	26,107	66,910	139,385	215,920	127,668	126,165	2,582,115	2,581,601	591,435	359,649	—	4,725,061
Fauquier	2,372	9,801	3,976	106	1,917	—	77,418	77,330	45,146	169	—	70,683
Floyd	274	677	254	117	—	—	4,552	4,552	3,567	—	—	3,796
Fluvanna	526	1,254	327	46	179	—	7,191	7,171	6,955	216	—	12,055
Franklin	1,628	3,285	357	1,744	1,012	—	35,102	30,602	16,818	6,654	—	27,631
Frederick	1,901	4,401	4,483	1,888	1,094	—	77,020	77,020	55,066	—	—	42,007
Giles	940	906	353	2,434	992	—	11,234	11,234	3,351	2,944	—	5,388
Gloucester	1,574	5,002	2,097	434	2,552	—	56,592	56,592	26,569	26,404	—	19,013
Goochland	533	1,478	627	546	169	—	9,035	9,035	25	—	—	6,837
Grayson	439	534	189	321	216	—	3,199	3,199	2,330	93	—	1,883
Greene	249	549	1,251	—	1,507	—	25,345	25,286	9,781	5,549	—	2,115
Greensville	461	1,189	611	2,690	—	—	21,097	21,097	17,482	—	—	16,548
Halifax	2,251	4,088	2,098	4,372	2,223	—	17,185	17,185	3,158	3,977	—	12,089
Hanover	3,536	10,598	2,402	18,301	4,343	—	168,982	147,560	54,450	11,456	—	96,679
Henrico	28,973	28,900	14,574	5,291	22,218	—	537,982	535,368	121,674	68,230	—	491,173
Henry	1,545	3,945	4,267	407	5,463	—	103,997	103,997	18,268	—	—	43,099
Highland	202	236	100	156	151	—	2,503	2,503	2,368	135	—	1,487
Isle Of Wight	1,454	2,445	555	2,361	339	—	34,827	34,827	27,064	413	—	9,531
James City	1,945	4,497	4,189	651	6,722	—	143,731	143,731	84,531	—	—	60,084
King And Queen	178	211	536	2,673	—	—	9,991	5,991	5,991	—	—	1,106
King George	502	1,154	1,194	349	—	—	43,288	43,288	9,327	—	—	14,867
King William	690	713	684	270	431	—	9,209	9,209	5,079	—	—	3,897
Lancaster	516	710	2,941	799	243	—	40,376	40,376	5,485	1,473	—	34,346
Lee	734	944	882	291	957	—	13,870	13,870	5,526	3,366	—	8,493
Loudoun	8,954	10,709	14,705	6,973	15,575	—	331,315	331,315	89,451	117,496	—	238,935
Louisa	762	3,455	4,018	241	220	—	60,531	60,531	20,483	600	—	62,511
Lunenburg	466	576	328	167	579	—	6,698	6,698	3,421	3,106	—	6,676
Madison	298	698	265	1,056	110	—	4,034	4,034	257	—	—	3,421
Mathews	336	870	78	77	—	—	1,351	1,351	1,046	—	—	2,267
Mecklenburg	1,288	1,678	327	2,265	2,389	—	12,350	12,350	2,595	6,819	—	12,326
Middlesex*	475	638	11	699	125	—	301	301	—	160	—	1,670
Montgomery	2,774	5,739	3,344	3,347	10,819	—	67,502	67,502	15,090	7,667	—	50,946
Nelson	701	776	352	243	—	—	6,066	6,066	6,066	—	—	6,603
New Kent	497	1,211	567	24	263	—	9,255	9,255	6,802	—	—	4,720
Northampton	664	837	14,544	1,094	361	—	267,824	267,824	8,306	2,352	—	33,408
Northumberland	401	686	487	3,985	—	—	6,760	6,760	6,760	—	—	3,140
Nottoway	1,139	1,081	347	1,605	7,386	—	8,576	8,576	5,558	1,897	—	11,089
Orange	1,654	1,902	963	3,891	1,771	—	17,335	17,335	8,768	425	—	14,359
Page	2,240	871	423	1,316	1,290	—	11,418	11,418	6,260	4,783	—	3,264
Patrick	635	680	95	2,786	174	—	1,719	1,719	1,719	—	—	4,357
Pittsylvania	1,470	2,229	1,717	1,654	699	—	35,937	35,937	24,547	560	—	16,012
Powhatan	450	1,120	1,202	10	—	—	13,142	13,142	11,142	—	—	4,086
Prince Edward	625	2,679	1,391	75	1,197	—	27,629	22,629	11,605	2,240	—	6,976
Prince George	886	2,060	6,504	22,684	332	—	112,458	112,458	2,070	1,180	—	27,274
Prince William	7,625	31,210	43,538	6,555	37,374	—	846,541	845,869	133,374	9,534	—	682,953
Pulaski	3,174	1,262	3,691	8,830	2,354	—	57,510	56,961	2,549	8,551	—	32,816
Rappahannock	314	724	160	12	53	—	2,100	2,100	1,200	—	—	3,979
Richmond	123	973	71	4	91	—	1,338	1,338	856	—	—	3,189
Roanoke	3,825	13,472	324	5,688	10,514	—	256,772	256,772	34,836	63,671	—	166,391
Rockbridge	810	916	2,466	1,593	507	—	26,050	26,050	7,747	—	—	24,557
Rockingham	3,242	2,083	3,486	2,411	4,056	—	49,817	49,685	41,852	2,377	—	42,301
Russell	936	1,704	5,404	470	5,415	—	84,518	84,518	12,398	5,092	—	67,691

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97 — Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Table with columns: Geographic area, Population, Total, Total general, Intergovernmental revenue (Total, From Federal government, From state government), General revenue from own sources (Total, Taxes: Total, Property; Charges and miscellaneous general revenue: Total, Current charges). Rows include Virginia and Washington counties.

See footnotes at end of table.

Table 50. **Local Government Finances for Individual County Areas by State: 1996-97—Con.**

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
VIRGINIA⁶—Con.											
Scott	804	—	1,665	370	451	—	128	380	145	191	924
Shenandoah	663	—	2,827	470	676	155	49	453	—	977	1,467
Smyth	1,663	351	3,154	281	219	110	153	400	111	888	2,003
Southampton	352	—	1,057	348	1,607	38	85	8	—	396	961
Spotsylvania	—	—	4,087	3,975	527	1,092	214	1,448	—	2,715	3,199
Stafford	289	2,162	5,395	4,307	1,705	3,090	—	3,400	45	—	1,715
Surry	—	—	597	114	103	82	7	260	—	—	278
Sussex	63	—	1,771	507	294	60	143	60	—	271	9,802
Tazewell	2,072	44	3,130	446	1,670	119	97	642	525	1,919	1,426
Warren	4,256	1,523	3,469	870	1,083	179	70	752	155	1,646	1,999
Washington	545	1	3,493	1,087	512	140	88	1,007	216	982	2,709
Westmoreland	218	—	1,512	298	117	85	42	296	887	666	1,162
Wise	2,628	223	3,225	471	1,460	137	28	788	2,166	2,804	2,297
Wythe	1,185	—	3,153	757	695	189	127	1,042	518	784	3,777
York	231	65	2,871	5,064	1,261	413	725	899	796	6,759	3,048
Alexandria City ²	20,521	4,701	27,066	14,947	10,292	2,479	—	14,831	9,986	20,176	4,795
Bedford City ²	2,450	—	3,164	2,119	2,688	79	—	1,546	123	2,467	5,223
Bristol City ²	1,312	—	721	44	68	26	—	174	—	454	463
Buena Vista City ²	4,508	464	6,890	3,725	1,538	323	—	4,204	2,891	3,288	2,059
Charlottesville City ²	41,512	1,389	21,426	19,526	26,338	1,858	74	7,706	8,216	5,475	10,627
Chesapeake City ²	238	—	752	246	—	—	—	—	—	668	131
Clifton Forge City ²	1,269	—	2,361	866	8	178	—	973	—	—	1,039
Colonial Heights City ²	1,034	—	964	518	8	152	—	483	376	514	774
Covington City ²	6,474	2,904	5,966	5,041	5,533	331	—	2,635	4,658	6,269	3,858
Danville City ²	6,814	—	6,293	4,446	—	769	—	1,692	—	812	1,385
Emporia City ²	1,548	—	2,617	1,233	718	117	—	900	417	1,807	734
Fairfax City ²	1,649	437	1,716	526	—	204	—	453	320	—	884
Falls Church City ²	3,239	5	3,955	2,391	645	318	—	1,755	1,553	1,792	1,271
Franklin City ²	1,546	41	926	576	33	—	—	471	179	—	544
Fredericksburg City ²	7,086	2,913	17,712	9,162	10,351	1,672	—	16,619	8,596	5,335	14,576
Galax City ²	4,738	251	3,044	3,069	39	330	—	1,967	658	2,438	7,207
Hampton City ²	3,282	—	3,101	2,102	1,397	325	—	1,434	882	10,675	1,169
Harrisonburg City ²	913	4	1,013	139	12	106	—	421	311	4,597	668
Hopewell City ²	12,012	1,123	8,193	6,810	—	—	—	2,285	3,003	5,692	3,415
Lexington City ²	2,377	252	3,393	1,128	1,986	141	—	341	1,663	1,512	1,074
Lynchburg City ²	22,911	2,163	30,425	19,457	13,911	3,014	—	20,568	26,747	11,538	9,067
Manassas City ²	21,984	26,962	44,623	30,665	19,322	3,217	—	34,296	66,487	20,600	50,917
Manassas Park City ²	757	—	888	99	174	—	—	205	—	757	299
Martinsville City ²	3,366	—	5,816	4,143	4,683	255	—	519	1,377	224	1,320
Newport News City ²	8,083	717	12,274	8,183	7,207	4,067	—	6,799	15,862	7,194	5,905
Norfolk City ²	1,564	236	2,749	609	428	243	—	586	62	2,440	714
Norton City ²	28,430	1,735	44,659	26,408	22,218	8,310	176	20,442	132,841	51,316	21,056
Petersburg City ²	9,017	8,479	13,063	13,772	10,425	936	—	5,968	16,593	8,408	7,150
Poquoson City ²	2,994	152	2,569	959	681	147	—	815	1,561	1,406	1,343
Portsmouth City ²	4,437	870	5,584	3,770	—	764	—	1,300	4,700	7,572	911
Radford City ²	21,497	805	46,251	23,351	15,180	4,539	—	25,318	3,541	96,383	19,986
Richmond City ²	1,972	—	2,538	1,265	139	180	—	1,102	392	2,864	1,541
Roanoke City ²	1,384	—	2,634	1,935	1,338	145	—	1,125	1,796	—	426
Salem City ²	1,666	3,858	3,086	1,448	6,751	432	—	2,232	37	5,552	746
Staunton City ²	1,045	—	1,178	134	17	139	—	574	389	49	1,769
Suffolk City ²	1,103	992	1,302	140	—	173	—	124	543	751	702
Virginia Beach City ²	3,302	—	4,275	3,799	326	289	—	2,529	—	2,578	4,428
Waynesboro City ²	3,216	818	5,652	1,253	880	499	—	1,205	127	5,017	1,469
Williamsburg City ²	534	—	1,329	816	93	85	—	690	2,442	1,661	377
Winchester City ²	844	—	2,415	—	—	—	—	763	170	775	322
WASHINGTON											
Adams	4,416	96	2,673	565	880	—	6,162	763	225	977	1,680
Asotin	6,765	751	2,286	973	857	222	440	347	741	1,623	2,912
Benton	32,312	1,886	14,189	10,422	9,234	462	5,104	6,071	6,457	8,985	3,661
Chelan	8,786	120	7,728	4,891	4,019	25	3,517	5,286	3,096	2,851	2,251
Clallam	8,512	4,324	7,416	4,251	3,190	41	692	3,400	5,878	3,673	2,878
Clark	29,309	7,773	28,680	28,828	14,267	3,556	2,147	28,143	25,225	21,521	8,407
Columbia	5,424	—	897	215	66	—	1,056	223	—	219	206
Cowlitz	21,662	32,511	13,293	6,089	5,397	95	358	4,393	7,980	7,540	6,961
Douglas	8,398	146	2,634	1,318	976	143	1,927	1,519	54	792	446
Ferry	2,359	3	688	227	376	—	130	32	326	205	423
Franklin	5,865	7,027	6,946	2,115	2,415	323	11,295	2,882	2,837	10,313	259
Garfield	3,032	—	392	92	45	—	480	113	—	149	63
Grant	17,145	8,418	7,018	5,590	3,093	466	1,160	4,661	1,199	5,014	2,971
Grays Harbor	17,548	12,669	10,159	5,364	4,284	524	2,359	2,935	6,608	9,060	4,614
Island	9,184	151	5,404	2,490	1,456	67	686	2,268	808	2,215	3,872
Jefferson	8,207	3,267	2,096	1,395	849	1	259	2,839	440	1,599	2,450
King	320,191	341,070	307,416	196,167	82,527	44,134	41,835	283,677	231,960	318,490	153,085
Kitsap	17,954	3,958	16,758	15,675	9,969	457	3,828	8,741	10,284	20,315	12,168
Kittitas	10,431	125	3,622	2,141	1,743	411	2,442	1,487	303	1,973	1,461
Klickitat	5,958	283	1,852	984	1,115	262	353	261	1	4,565	428

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
WASHINGTON—Con.											
Lewis	22,567	55	7,695	9,565	3,747	1,043	1,868	2,989	285	8,036	4,865
Lincoln	7,514	20	1,422	522	456	3	240	814	29	1,039	578
Mason	7,430	2,192	3,866	4,868	1,849	—	265	1,089	3,266	1,262	2,208
Okanogan	5,001	325	4,911	2,866	2,010	336	4,000	1,165	1,287	1,503	1,939
Pacific	5,444	1,517	2,592	1,060	824	31	590	2,060	15	1,519	417
Pend Oreille	3,563	2	1,170	1,559	390	—	306	859	10	2,060	382
Pierce	85,058	90,015	86,353	60,042	36,473	1,623	8,367	51,684	44,936	59,084	41,955
San Juan	3,013	1,703	1,659	1,160	432	292	237	1,408	157	1,269	1,467
Skagit	15,989	4,906	11,026	7,433	4,751	314	4,789	4,322	5,624	8,483	7,559
Skamania	3,599	467	1,146	657	826	128	246	557	36	151	385
Snohomish	94,777	35,508	56,635	42,545	24,395	10,933	12,955	31,889	30,675	43,803	28,420
Spokane	47,388	20,210	39,526	36,537	27,015	5,918	2,152	25,573	15,206	41,813	37,900
Stevens	7,250	116	3,161	2,171	954	160	342	475	284	1,489	1,486
Thurston	24,893	5,470	18,957	17,569	12,093	1,553	7,157	11,590	9,867	17,471	7,677
Wahkiakum	2,098	24	478	984	304	—	379	340	65	39	70
Walla Walla	14,496	2,173	6,147	5,877	1,380	198	1,484	2,268	2,088	6,518	2,399
Whatcom	25,170	6,791	15,447	12,809	6,401	2,303	3,748	9,327	9,237	13,671	1,482
Whitman	9,622	668	3,704	2,349	701	194	564	2,668	45	2,777	1,364
Yakima	32,718	113	28,870	15,595	15,210	1,830	17,114	6,187	12,137	19,161	8,010
WEST VIRGINIA											
Barbour	256	24	452	36	130	7	290	181	—	740	838
Berkeley	849	148	3,335	1,283	831	113	93	101	725	4,301	2,124
Boone	322	24	948	675	398	—	33	369	2,264	567	1,014
Braxton	93	26	233	14	149	—	74	108	—	—	77
Brooke	1,089	20	1,471	430	289	19	29	420	—	1,280	441
Cabell	2,608	4,183	8,286	6,505	2,027	258	803	5,128	10,553	6,101	2,329
Calhoun	57	—	133	4	103	—	—	31	24	128	211
Clay	27	4	136	100	68	—	16	60	175	62	2
Doddridge	38	5	63	—	—	—	18	37	—	—	7
Fayette	1,087	11	2,460	1,057	544	—	431	520	484	2,673	385
Gilmer	64	4	210	—	24	—	35	18	—	—	1
Grant	70	8	347	28	182	—	378	102	126	416	394
Greenbrier	713	1,730	1,772	196	332	12	243	272	1,034	1,668	1,202
Hampshire	161	5	362	190	259	—	39	26	164	574	—
Hancock	2,492	25	3,082	1,308	466	133	56	1,140	1,788	5,108	973
Hardy	342	—	597	18	151	5	681	194	20	436	—
Harrison	2,901	278	5,253	2,779	891	85	47	2,450	2,011	6,882	3,069
Jackson	200	209	1,224	186	344	6	127	254	3,108	574	772
Jefferson	315	34	1,799	50	675	68	85	20	—	1,596	596
Kanawha	8,382	7,690	18,901	11,394	3,364	706	296	18,066	27,094	15,095	6,695
Lewis	268	10	589	202	267	2	21	22	187	609	109
Lincoln	11	13	161	1	346	—	6	1	—	145	184
Logan	446	1	1,340	602	792	—	—	7	—	448	353
McDowell	408	30	937	26	810	—	—	26	103	910	872
Marion	1,550	55,162	2,965	2,046	805	91	48	307	3,627	2,841	1,233
Marshall	842	289	2,251	547	357	25	1,367	515	1,474	1,673	624
Mason	444	173	961	124	325	35	123	196	541	871	472
Mercer	1,479	585	3,170	1,639	1,150	217	149	1,035	1,696	13,644	4,279
Mineral	455	35	741	—	312	3	30	36	1,991	1,054	81
Mingo	277	28	1,273	370	847	8	6	270	982	998	694
Monongalia	1,970	1,770	4,509	2,118	1,317	213	265	2,709	406	7,547	634
Monroe	41	—	252	—	70	—	16	13	—	—	34
Morgan	29	15	331	—	261	—	20	82	—	1,587	101
Nicholas	994	4	2,157	100	610	—	332	392	—	1,196	324
Ohio	2,375	1,166	4,494	3,935	783	88	72	742	3,886	3,753	1,238
Pendleton	11	4	144	11	102	—	661	17	—	102	51
Pleasants	137	8	307	51	168	—	739	234	—	182	319
Pocahontas	90	7	273	86	242	—	239	135	130	80	535
Preston	297	5	1,007	24	396	—	76	17	—	1,103	848
Putnam	337	1	1,737	22	642	17	52	343	30	2,468	129
Raleigh	2,569	1,099	4,866	2,182	847	—	636	1,001	3,339	8,158	1,465
Randolph	674	394	795	388	373	9	89	320	3,952	1,202	1,128
Ritchie	107	—	233	—	205	—	36	155	—	347	8
Roane	209	15	366	1	98	—	151	70	574	467	12
Summers	148	1	285	177	202	—	60	164	1,992	5	50
Taylor	368	1	372	235	280	12	23	10	920	656	222
Tucker	172	—	262	29	26	—	289	154	2	146	2,483
Tyler	144	3	262	26	153	—	19	49	13	71	161
Upshur	322	2,207	571	270	573	—	65	80	687	1,304	1,466
Wayne	269	18	1,054	657	405	—	69	230	—	4,302	390
Webster	117	5	198	26	86	—	142	51	86	139	5
Wetzel	595	3	1,072	136	139	34	69	326	6	1,021	149
Wirt	41	—	50	—	82	—	—	—	—	192	88
Wood	4,137	1,574	6,308	3,097	1,450	313	284	852	1,618	3,733	1,709
Wyoming	304	62	1,279	154	126	5	48	124	52	33	1,108

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
WASHINGTON—Con.											
Lewis	3,613	6,302	3,787	7,618	64,494	46	239,674	239,149	38,298	171,315	150,593
Lincoln	1,010	1,160	481	8,764	4,550	—	12,025	12,025	6,018	2,034	16,166
Mason	3,259	4,302	3,079	4,869	38,492	—	76,993	76,117	19,468	17,842	52,897
Okanogan	2,269	4,081	2,908	2,809	21,277	—	56,879	56,300	36,914	2,009	57,251
Pacific	2,803	2,133	698	1,939	18,147	29	19,151	18,906	7,943	7,512	23,049
Pend Oreille	1,128	1,922	282	1,705	66,358	—	38,648	38,601	2,199	34,133	38,435
Pierce	22,336	75,467	61,027	64,071	320,929	19,550	1,486,413	1,486,306	448,392	469,997	1,323,201
San Juan	2,272	2,234	1,294	1,992	758	—	34,761	34,761	23,312	2,026	21,796
Skagit	5,215	11,920	10,158	13,204	15,635	—	237,104	235,060	143,660	24,779	147,745
Skamania	892	2,305	23	1,160	6,717	—	2,658	2,658	—	2,352	26,247
Snohomish	26,628	47,686	66,928	70,605	473,801	—	2,008,042	1,996,064	703,102	748,480	972,148
Spokane	10,988	33,975	35,359	21,669	65,944	9,722	631,372	618,175	216,240	27,851	502,188
Stevens	1,627	3,139	1,525	2,120	7,230	—	38,658	38,631	14,198	7,598	20,698
Thurston	10,183	20,483	17,891	27,865	26,940	75	353,361	352,761	222,431	12,778	287,330
Wahkiakum	644	593	83	530	2,985	—	1,943	1,941	1,330	605	10,042
Walla Walla	2,501	6,514	4,547	5,168	7,858	563	79,135	79,080	34,830	892	40,582
Whatcom	4,961	13,482	15,052	12,868	29,296	936	301,532	301,532	129,637	54,958	227,806
Whitman	1,921	3,045	1,737	4,073	3,042	—	29,765	29,765	20,195	977	118,194
Yakima	7,426	21,795	16,608	25,275	11,550	1,027	305,744	301,054	138,713	11,277	203,673
WEST VIRGINIA											
Barbour	353	1,037	2,751	1,314	3,385	—	38,455	38,424	—	1,564	39,632
Berkeley	1,152	4,121	5,196	3,227	4,629	675	110,203	110,203	21,120	16,403	92,493
Boone	762	3,201	637	412	412	—	5,234	5,234	—	501	13,424
Braxton	317	924	3,955	194	4	—	92,734	92,734	—	—	94,583
Brooke	620	1,684	1,726	546	3,183	—	24,702	24,702	4,120	2,372	26,342
Cabell	2,857	5,390	8,389	7,003	3,243	4,017	127,228	127,198	34,915	4,526	114,544
Calhoun	261	469	—	245	659	—	3,921	3,865	3,370	495	615
Clay	380	710	45	466	417	—	1,247	1,247	—	561	1,164
Doddridge	290	536	—	39	187	—	—	—	—	—	810
Fayette	943	3,262	6,530	1,012	4,152	—	103,188	103,188	1,625	13,748	97,034
Gilmer	359	727	25	903	—	—	382	382	—	—	1,332
Grant	379	1,432	9,090	903	2,096	—	166,877	166,877	—	3,388	165,337
Greenbrier	925	1,910	5,000	1,021	2,877	—	69,345	69,345	—	1,314	77,315
Hampshire	618	1,105	52	134	1,605	—	7,046	7,046	—	6,309	3,198
Hancock	965	3,390	6,252	1,756	4,705	745	96,157	96,157	2,785	6,097	103,997
Hardy	281	808	156	234	970	—	3,436	3,418	3,120	298	5,704
Harrison	2,043	8,957	9,904	4,562	18,310	1,117	181,148	180,807	29,725	33,041	130,951
Jackson	678	1,721	1,734	803	1,881	—	27,303	27,303	—	3,631	35,072
Jefferson	734	2,441	2,561	1,087	1,930	135	43,310	43,310	14,630	6,643	34,188
Kanawha	6,177	19,422	33,342	11,370	11,600	3,331	479,030	477,953	10,690	9,058	485,074
Lewis	372	1,228	151	548	138	82	1,138	1,138	—	—	2,477
Lincoln	351	803	10	1,577	3,618	—	7,153	6,883	—	6,763	3,323
Logan	396	3,532	250	771	1,705	52	6,360	6,360	—	787	8,197
McDowell	394	2,070	33	393	1,289	—	371	371	—	—	5,057
Marion	1,498	3,582	35,785	846	6,229	1,028	502,768	502,768	3,250	11,662	500,157
Marshall	1,089	3,024	21,804	2,069	3,631	389	318,770	318,750	—	3,249	319,061
Mason	471	1,640	9,266	534	1,130	16	73,896	73,889	—	1,028	76,702
Mercer	1,289	3,107	6,205	1,591	2,907	842	105,852	104,299	—	5,885	89,329
Mineral	768	1,542	468	1,353	1,494	—	9,189	7,830	—	3,096	7,916
Mingo	1,269	3,594	522	1,366	4,712	162	16,484	15,711	2,843	6,666	10,989
Monongalia	2,032	3,894	14,491	3,482	9,382	1,963	212,000	212,000	22,560	5,464	215,243
Monroe	228	474	—	520	569	—	2,866	2,866	—	2,866	2,035
Morgan	399	965	396	190	335	—	7,863	7,863	—	1,430	10,951
Nicholas	987	2,329	722	1,335	2,900	—	13,576	13,517	5,065	5,114	8,651
Ohio	2,281	3,469	6,358	1,743	8,142	3,262	119,183	119,183	15,020	21,926	120,918
Pendleton	247	468	24	250	1,453	—	1,581	1,581	—	1,355	1,581
Pleasants	416	950	15,940	446	462	—	219,981	219,981	—	215	220,357
Pocahontas	362	1,940	424	773	302	—	8,291	8,291	—	528	9,124
Preston	515	1,921	256	1,869	2,614	—	7,413	7,382	—	4,610	6,141
Putnam	968	3,115	10,066	1,670	2,609	—	144,243	144,185	—	4,603	146,585
Raleigh	1,087	4,061	3,691	1,746	2,761	750	58,295	58,292	—	5,644	91,697
Randolph	475	2,025	320	698	1,938	—	10,295	10,295	—	3,614	5,739
Ritchie	354	785	4	142	493	—	139	131	—	56	2,164
Roane	300	968	680	628	1,372	—	15,121	15,121	3,495	3,607	6,595
Summers	409	491	16	911	238	—	454	454	—	229	1,591
Taylor	379	1,241	636	566	4,115	78	11,880	11,771	4,052	671	12,474
Tucker	252	986	137	824	523	—	3,642	3,533	—	871	2,428
Tyler	329	669	749	93	70	—	10,504	10,504	4,655	90	7,882
Upshur	431	1,359	505	912	3,237	—	13,284	13,284	—	3,125	14,159
Wayne	777	2,263	1,474	400	2,280	—	26,403	26,403	5,065	3,384	23,182
Webster	441	1,764	—	330	428	—	465	465	—	465	3,008
Wetzel	428	1,418	1,130	476	7,489	—	33,442	33,432	6,470	14,657	20,158
Wirt	164	399	78	59	218	—	1,265	1,265	920	—	1,281
Wood	2,215	4,646	4,942	1,555	11,523	1,215	118,572	118,572	7,570	47,052	102,358
Wyoming	708	2,046	—	874	2,660	—	1,288	1,288	—	1,284	8,001

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Population ¹	Revenues									
		Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal government	From state government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
WYOMING											
Albany	30,831	99,780	97,338	36,167	1,269	34,898	61,171	14,526	7,062	46,645	42,582
Big Horn	11,276	47,442	44,936	20,680	408	20,272	24,256	11,067	7,366	13,189	10,739
Campbell	32,012	143,044	128,069	28,482	2,624	25,858	99,587	76,649	66,728	22,938	7,304
Carbon	15,855	60,311	58,064	19,107	1,287	17,820	38,957	21,116	16,940	17,841	15,118
Converse	11,989	40,216	39,198	13,375	751	12,624	25,823	14,651	12,337	11,172	7,732
Crook	5,763	16,773	16,459	9,104	330	8,774	7,355	5,666	4,848	1,689	811
Fremont	35,940	103,330	100,865	62,687	8,616	54,071	38,178	24,322	20,377	13,856	8,550
Goshen	12,731	39,861	34,810	20,248	200	20,048	14,562	8,209	5,303	6,353	5,401
Hot Springs	4,627	13,755	12,972	4,928	264	4,664	8,044	6,002	5,131	2,042	815
Johnson	6,690	30,712	30,101	14,939	288	14,651	15,162	5,738	4,514	9,424	8,382
Laramie	79,175	263,877	251,148	109,512	4,001	105,511	141,636	42,940	28,363	98,696	87,487
Lincoln	13,971	61,312	59,275	23,045	1,256	21,789	36,230	18,365	16,471	17,865	5,769
Natrona	63,875	180,489	170,468	100,003	5,529	94,474	70,465	31,438	18,134	39,027	25,759
Niobrara	2,637	18,217	11,474	4,943	207	4,736	6,531	2,767	2,204	3,764	2,724
Park	25,373	84,361	73,250	32,270	2,433	29,837	40,980	21,295	19,680	19,685	13,643
Platte	8,425	29,961	27,250	10,679	123	10,556	16,571	6,941	5,551	9,630	1,891
Sheridan	25,318	87,238	84,600	38,296	1,034	37,262	46,304	15,322	7,939	30,982	28,254
Sublette	5,577	21,211	20,797	4,028	301	3,727	16,769	12,520	12,065	4,249	2,055
Sweetwater	40,322	173,046	170,359	41,056	2,184	38,872	129,303	73,820	63,723	55,483	38,178
Teton	13,587	86,807	84,505	11,756	1,627	10,129	72,749	31,017	18,156	41,732	37,230
Uinta	20,255	69,176	67,199	23,333	423	22,910	43,866	29,573	25,796	14,293	3,567
Washakie	8,617	21,781	20,432	11,356	316	11,040	9,076	6,239	5,837	2,837	1,894
Weston	6,554	16,686	16,054	9,667	483	9,184	6,387	4,909	3,828	1,478	916

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
WYOMING												
Albany	1,782	660	91,176	88	91,088	88,460	15,304	25,930	410	1,370	29,620	915
Big Horn	2,506	—	48,265	71	48,194	43,777	6,809	21,558	191	93	11,471	104
Campbell	14,975	—	151,627	5	151,622	134,179	31,340	59,269	1,465	120	3,389	910
Carbon	2,247	—	56,151	132	56,019	53,711	2,671	22,107	233	262	10,583	434
Converse	1,018	—	43,027	—	43,027	41,507	4,458	18,365	235	169	5,848	836
Crook	314	—	16,058	6	16,052	15,024	1,688	9,676	—	20	—	263
Fremont	2,465	—	101,910	71	101,839	98,987	10,956	66,010	636	841	—	644
Goshen	5,051	—	38,906	34	38,872	33,929	2,004	21,459	—	57	—	1,406
Hot Springs	783	—	19,922	21	19,901	18,895	6,765	13,404	—	55	50	34
Johnson	611	—	30,339	26	30,313	22,470	2,465	8,800	12	18	7,625	459
Laramie	11,160	1,569	262,981	165	262,816	248,594	37,210	110,348	1,254	541	65,006	1,937
Lincoln	2,037	—	64,282	—	64,282	61,425	10,848	29,929	—	131	5,025	349
Natrona	6,783	3,238	184,659	6	184,653	176,606	23,778	93,670	734	760	—	2,096
Niobrara	6,743	—	17,672	8	17,664	10,625	1,812	3,796	34	10	2,608	46
Park	11,111	—	83,356	98	83,258	72,086	7,235	40,261	603	—	6,699	141
Platte	2,711	—	28,775	—	28,775	26,252	1,852	12,089	1	37	56	237
Sheridan	1,626	1,012	87,086	103	86,983	83,542	5,417	40,217	512	42	21,454	1,181
Sublette	414	—	21,954	25	21,929	21,561	2,709	10,571	229	154	—	917
Sweetwater	2,687	—	192,054	182	191,872	189,257	29,728	89,369	2,171	473	28,805	4,457
Teton	2,302	—	77,780	35	77,745	76,612	6,660	15,741	684	510	33,604	180
Uinta	1,977	—	71,978	151	71,827	69,872	9,157	39,202	479	278	—	273
Washakie	1,349	—	20,908	104	20,804	19,454	1,392	10,866	50	65	—	92
Weston	632	—	16,722	42	16,680	15,816	2,000	9,720	167	101	240	127

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
WYOMING											
Albany	2,245	1,534	3,451	2,349	840	511	884	949	—	9,568	892
Big Horn	1,581	632	1,388	388	93	—	1,031	293	—	189	749
Campbell	7,865	1,547	5,046	268	2,621	776	1,704	3,235	172	1,968	1,411
Carbon	2,483	315	3,420	698	359	1	646	1,139	1,086	923	1,201
Converse	1,891	63	2,037	806	387	57	276	1,412	164	697	787
Crook	1,074	—	831	294	185	—	133	106	—	241	213
Fremont	2,426	1,602	4,078	1,543	1,041	45	2,050	3,460	70	1,299	1,291
Goshen	938	208	1,162	824	159	66	2,117	614	—	853	557
Hot Springs	684	4	706	58	287	73	201	70	—	286	268
Johnson	960	25	833	216	206	15	746	298	—	100	176
Laramie	10,751	3,868	8,222	4,836	2,744	582	1,432	4,455	983	4,400	1,942
Lincoln	2,286	1,467	2,074	346	407	47	323	814	23	493	349
Natrona	6,243	1,748	8,906	5,522	2,713	479	1,507	6,617	448	9,717	4,324
Niobrara	313	46	295	600	112	3	288	147	2	68	382
Park	2,578	1,205	2,814	1,029	474	121	2,122	795	—	827	1,142
Platte	1,064	67	891	147	203	22	684	254	9	440	311
Sheridan	4,048	883	3,170	1,403	547	509	1,180	1,220	412	1,189	815
Sublette	1,565	335	1,464	403	286	—	529	275	2	144	238
Sweetwater	6,891	2,434	7,605	3,636	1,108	328	2,643	5,933	947	2,734	2,659
Teton	2,219	691	4,170	1,800	210	—	1,167	1,821	35	1,182	1,236
Uinta	3,975	365	3,823	1,164	813	—	530	842	—	1,068	716
Washakie	847	724	1,168	338	281	23	1,121	563	97	465	449
Weston	1,051	227	738	417	174	12	297	180	29	170	262

See footnotes at end of table.

Table 50. Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Total	Long-term			
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure		Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
WYOMING											
Albany	835	1,889	1,199	3,069	2,198	430	33,026	33,026	10,065	2,326	57,888
Big Horn	606	1,523	1,100	787	4,417	—	27,418	27,034	5,070	7,736	26,325
Campbell	1,804	20,189	6,237	14,183	17,443	—	90,741	90,680	21,656	6,600	158,822
Carbon	871	2,764	713	3,473	2,308	—	17,445	17,007	6,975	4,660	27,731
Converse	693	1,708	2,405	2,671	1,520	—	33,595	33,593	—	1,192	48,164
Crook	379	1,132	166	311	1,028	—	3,904	3,904	3,318	356	8,088
Fremont	1,333	3,503	1,988	5,127	2,852	—	32,081	32,062	15,459	823	41,353
Goshen	352	1,517	338	1,302	4,943	—	12,268	12,260	336	2,757	14,649
Hot Springs	899	848	525	443	1,006	—	6,813	6,808	6,400	408	8,513
Johnson	337	867	307	470	7,843	—	9,382	9,185	—	4,464	10,473
Laramie	3,452	8,022	3,337	10,482	13,404	818	114,387	114,387	9,660	45,642	157,734
Lincoln	1,182	2,960	10,710	2,510	2,857	—	147,943	147,660	14,930	3,903	140,785
Natrona	2,502	9,514	3,335	15,771	7,326	721	61,956	61,077	21,252	2,637	143,025
Niobrara	115	1,327	91	342	7,039	—	19,633	19,490	—	18,045	15,020
Park	1,355	4,139	1,876	3,905	11,172	—	61,921	60,479	17,275	27,388	49,305
Platte	828	1,523	6,632	757	2,523	—	94,254	94,254	3,250	370	101,161
Sheridan	882	2,306	416	1,156	3,060	381	8,186	8,176	4,241	382	28,338
Sublette	452	1,833	1,724	440	368	—	34,842	34,842	10,065	155	42,187
Sweetwater	2,476	5,535	15,707	3,346	2,615	—	199,839	199,773	35,535	841	218,141
Teton	639	6,275	1,491	2,957	1,133	—	40,482	39,831	9,500	2,469	68,632
Uinta	1,521	3,520	10,264	1,039	1,955	—	159,700	159,700	39,170	4,943	152,434
Washakie	343	1,227	268	467	1,350	—	13,490	13,490	2,610	5,388	10,855
Weston	218	722	275	689	864	—	5,424	5,424	3,664	1,054	3,420

¹Population data are from the July 1, 1996 population estimates.

²County-type area without any county government, see Appendix C.

³Does not include Kalawao County, which had no local governments as of Jan. 1997.

⁴Does not include the Montana portion of Yellowstone National Park, which is a county equivalent area that had no local governments as of Jan. 1997.

⁵Includes the five county areas comprising the city of New York-Bronx County, Kings County, New York County, Queens County and Richmond County.

⁶South Boston City, VA was reclassified as a town within the county area of Halifax county effective July 1, 1995 and is no longer counted as a separate county area.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
	Education	Libraries	Public welfare	Hospitals	Health							
12	13	14	15	16	17	18	19	20	21	22	23	
ALABAMA												
Autauga	48.6	—	1,849.93	—	1,849.93	1,811.04	496.14	1,304.61	6.19	6.89	—	2.2
Baldwin	548.27	—	3,055.08	.47	3,054.61	2,514.60	410.51	935.13	29.34	3.47	560.07	24.57
Barbour	94.5	—	2,092.43	—	2,092.43	1,987.16	169.14	987.46	8.2	6.72	—	255.41
Bibb	70.17	—	2,154.28	—	2,154.28	2,082.85	223.57	946.81	4.35	5.51	675.06	—
Blount	158.19	—	1,778.39	—	1,778.39	1,533.19	142.77	860.16	5.12	5.48	271.76	3.99
Bullock	90.36	—	1,441.72	—	1,441.72	1,383.80	67.75	883.27	2.23	10.73	—	163.84
Butler	45.15	—	1,852.39	—	1,852.39	1,774.50	171.9	987.83	6.46	.14	—	213.75
Calhoun	122.91	20.75	2,673.78	.3	2,673.49	2,588.29	437.75	849.69	4.41	.79	888.84	52.3
Chambers	313.27	—	1,857.57	.73	1,856.84	1,592.52	195.87	898.01	1.22	2.78	—	12.46
Cherokee	260.37	—	1,667.69	—	1,667.69	1,461.41	226.59	969.96	2.69	2.03	—	5.15
Chilton	113.89	—	1,676.81	—	1,676.81	1,506.24	280.75	908.42	5.07	1.44	18.34	3.62
Choctaw	50.08	—	1,701.86	.19	1,701.67	1,659.41	76.81	889.91	.06	.7	—	60.84
Clarke	71.9	—	1,834.43	3.93	1,830.50	1,729.72	211.64	1,055.29	5.32	1.04	140.23	3.07
Clay	292.97	—	2,967.96	—	2,967.96	2,702.16	173.07	1,050.87	2.73	1.48	973.64	.59
Cleburne	33.4	—	1,645.00	1.34	1,643.66	1,613.16	315.21	866.64	.6	.97	151.58	—
Coffee	151.99	—	1,709.19	—	1,709.19	1,582.87	151.18	1,009.76	4.32	10.33	7.59	2.51
Colbert	1,261.90	—	4,154.18	—	4,154.18	2,896.49	252.89	977.01	9.96	3.6	1,009.60	125.87
Conecuh	439.06	—	1,538.90	—	1,538.90	1,212.87	59.67	817.89	6.38	—	—	2.34
Coosa	181.41	—	1,270.62	—	1,270.62	1,126.35	70.78	810.29	2.45	3.15	—	.09
Covington	1,581.11	—	3,177.63	—	3,177.63	1,708.32	207.39	910.96	6.04	3.73	—	7.49
Crenshaw	149.4	—	1,609.00	—	1,609.00	1,456.79	167.46	879.38	17.69	1.26	—	14.58
Cullman	370.51	—	2,169.75	—	2,169.75	1,844.34	200.23	866.71	1.91	2.1	470.6	23.3
Dale	53.82	—	1,652.41	.53	1,651.88	1,598.92	146.91	847.17	.33	2.83	59.84	4.88
Dallas	91.72	—	1,662.13	5.55	1,656.58	1,587.01	152.36	1,027.34	—	2.03	—	.25
De Kalb	480.45	—	1,960.45	.44	1,960.01	1,484.02	218.56	911.48	4.9	8.52	—	39.25
Elmore	53.85	—	1,549.66	—	1,549.66	1,513.05	96.9	831.22	3.58	10.2	242.83	4.31
Escambia	164.4	—	2,228.76	1.07	2,228.69	2,077.74	172.43	970.75	9.77	10.3	573.61	2.11
Etowah	80.16	9.19	1,836.86	—	1,836.86	1,725.85	216.64	857.31	12.92	4.96	—	32.49
Fayette	41.8	—	1,799.71	—	1,799.71	1,750.67	179.11	922.7	1.89	7.8	223.14	75.57
Franklin	635.63	—	2,227.67	—	2,227.67	1,548.87	90.86	995.08	.89	2.7	—	.79
Geneva	173.13	—	1,698.11	.49	1,697.62	1,546.47	278.05	929.77	4.27	3.17	106.83	4.18
Greene	50.97	—	2,014.88	—	2,014.88	1,977.88	89.47	1,159.55	—	7.84	352.97	2.92
Hale	61.27	—	1,771.37	—	1,771.37	1,735.20	133.1	1,127.27	.49	1.04	213.29	.8
Henry	76.35	—	2,237.07	.72	2,236.34	2,150.28	260.83	1,084.62	3.94	290.18	—	2.56
Houston	755.02	50.81	4,461.55	1.99	4,459.56	3,766.59	235.78	939.03	7.08	10.01	1,706.65	9.06
Jackson	626.16	—	3,076.41	1.94	3,074.46	2,425.36	464.98	988.22	5.91	11.94	808.6	1.88
Jefferson	199.4	162.13	2,726.78	—	2,726.78	2,457.77	208.53	909.46	27.89	30.65	87.47	132.4
Lamar	153.49	—	1,999.62	—	1,999.62	1,860.24	219.49	890.96	4.36	1.6	273.62	1.48
Lauderdale	1,180.61	—	3,936.23	—	3,936.23	2,891.52	452.35	1,047.26	1.36	.89	1,049.81	2.7
Lawrence	159.82	—	1,892.21	—	1,892.21	1,720.07	80.64	981.32	1.45	6.24	—	10.59
Lee	273.59	—	3,100.13	—	3,100.13	2,840.35	546.47	1,152.35	7.19	—	900.96	4.01
Limestone	800.43	—	2,934.30	—	2,934.30	1,938.14	170.36	921.11	1.55	7.2	551.22	13.94
Lowndes	220.05	—	1,766.84	—	1,766.84	1,565.61	70.72	1,203.42	.86	1.56	—	.16
Macon	83.39	—	1,728.52	—	1,728.52	1,573.99	113.44	943.51	3.4	3.27	—	9.46
Madison	1,012.45	—	3,227.20	4.72	3,222.48	2,122.54	438.64	885.45	15.46	2.67	.44	35.49
Marengo	76.44	—	3,135.08	—	3,135.08	3,064.15	595.26	1,165.90	7.08	8.19	1,002.22	105.98
Marion	507.59	—	1,868.84	13.9	1,854.94	1,393.29	164.66	893.32	3.03	2.28	—	2.15
Marshall	718.92	—	2,249.17	.69	2,248.47	1,573.96	145.91	895.03	8.25	2.68	10.85	47.27
Mobile	99.03	—	1,943.92	9.24	1,934.68	1,816.77	249.5	807.3	7.95	5.86	—	85.8
Monroe	41.93	—	1,960.58	—	1,960.58	1,931.39	324.66	1,016.63	2.09	.21	46.16	154.27
Montgomery	650.16	105.92	2,604.47	—	2,604.47	1,688.63	192.1	818.85	—	2.72	.7	26.29
Morgan	1,025.64	—	3,805.60	—	3,805.60	2,780.24	286.9	1,023.33	2.54	4.11	958.07	7.98
Perry	18.09	—	1,799.87	—	1,799.87	1,782.34	122.51	1,043.33	3.3	1.02	—	352.6
Pickens	178.68	—	2,117.95	.38	2,117.57	1,963.91	208.68	1,011.74	5.75	.38	48.89	2.4
Pike	636.66	—	2,366.43	5.83	2,360.60	1,820.44	177.98	957.6	5.76	4.29	—	36.22
Randolph	43.64	—	1,696.71	—	1,696.71	1,655.46	251.28	934.59	4.18	1.39	215.41	3.04
Russell	110.81	8.18	2,021.27	.27	2,021.00	1,887.83	241.28	868.43	4.28	1.15	293.51	2.74
St Clair	79.94	—	1,370.14	.59	1,369.55	1,298.61	206.25	906.33	2.48	.64	3.92	1.33
Shelby	80.35	—	1,430.57	—	1,430.57	1,341.66	129.27	747.97	13.61	4.06	—	32.07
Sumter	161.56	—	1,927.79	—	1,927.79	1,746.51	213.68	938.36	5.26	9.21	—	15.95
Talladega	314.28	—	1,871.56	—	1,871.56	1,586.23	141.88	933.98	9.66	2.17	—	64.08
Tallapoosa	444.99	—	2,255.87	—	2,255.87	1,886.01	192.99	967.22	7.86	4.07	.28	253.48
Tuscaloosa	90.05	30.94	2,849.02	—	2,849.02	2,714.60	479.89	967.11	8.35	.23	830.89	57.75
Walker	142.55	—	1,744.87	.29	1,744.87	1,494.26	229.63	877.9	3.49	.62	—	3.57
Washington	26.7	—	2,074.04	—	2,074.04	2,049.82	152.36	1,127.85	.12	1.15	325.41	.06
Wilcox	466.52	—	3,610.65	.07	3,610.58	2,834.85	217.54	1,529.86	5.18	2.44	143.54	.07
Winston	55.38	—	1,925.94	.72	1,925.22	1,873.06	88.89	963.39	.85	1.23	—	397.3

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
ALABAMA											
Autauga	89.11	1.5	89.71	60.38	—	8.61	.62	28.48	5.89	25.51	28.01
Baldwin	208.44	1.71	102.73	26.3	28.71	8.3	.5	44.79	10.76	91.5	50.54
Barbour	136.02	1.1	115.24	37.54	4.08	2.38	.57	20.55	188.93	24.82	58.58
Bibb	101.86	—	70.94	3.69	11.3	—	—	2.65	9.43	17.97	37.81
Blount	110.97	.14	51.58	11.27	19.08	—	.44	9.38	7.05	8.46	35.7
Bullock	125.04	.54	16.18	2.23	4.2	—	1.43	.63	41.92	—	1.07
Butler	149.74	.56	82.07	44.59	11.66	—	1.11	24.29	51.23	.05	24.43
Calhoun	77.03	2.96	93.05	37.01	14.91	1.52	1.33	43.26	49.59	206.91	20.56
Chambers	114.24	13.77	103.11	60.85	24.68	—	.76	51.57	53.93	60.36	25.8
Cherokee	149.08	—	49.55	5.1	120.78	3.73	2.46	6.38	17.43	2.69	5.67
Chilton	232.4	1.98	74.43	12.17	11.3	—	1.1	20.89	16.93	25.88	26.39
Choctaw	226.87	9.55	66.95	4.45	14.95	—	4.2	6.55	11.26	7.38	83.05
Clarke	93.1	1.22	103.39	8.97	—	—	.29	13.37	1.32	10.58	105.1
Clay	158.3	—	138.81	2.88	4.21	—	.44	3.25	222.61	—	8.05
Cleburne	196.73	—	32.87	3.64	12.35	—	2.83	7.66	163.03	4.39	5.43
Coffee	116.18	3.82	94.49	27.08	1.96	6.11	.81	52.9	34.41	38.77	40.25
Colbert	132.33	14.94	100.61	46.98	18.9	3.14	4.84	43.38	32.5	51.61	67.1
Conecuh	107.99	—	76.6	1.13	14.95	—	1.91	7.3	35.5	4.18	28.06
Coosa	105.91	—	37.05	7.69	28.4	—	.61	8.04	6.03	7.34	8.65
Covington	198.7	28.98	101.2	31.1	1.45	9.74	—	30.65	74.28	13.28	38.32
Crenshaw	180.18	—	70.08	6.51	13.91	—	3.33	8.88	27.6	14.65	73.33
Cullman	147.98	1.49	81.02	22.12	7.25	2.2	1.62	39.54	21.6	27.43	33.63
Dale	120.14	.45	105.29	23.94	37.61	.02	2.03	41.35	103.95	18.2	27.05
Dallas	57.64	—	77.97	42.23	17	3.86	.51	19.7	80.21	18.37	17.8
De Kalb	99.1	6.58	81.99	29.28	11.88	3.41	.38	25.89	29	43.63	43.47
Elmore	109.49	.56	72.39	20.77	23.06	1.27	2.07	12.44	16.03	9.07	6.31
Escambia	128.75	4.88	88.6	26.59	22.82	6.15	.59	6.18	28.55	10.78	30.21
Etowah	100.56	9.44	133.65	73.51	10.9	4.43	.22	56.4	75.77	11.99	86.74
Fayette	64.98	—	55.95	13.88	3.51	—	4.29	9.64	84.65	20.73	71.33
Franklin	172.56	.68	67	13.91	14.29	.07	2.6	32.03	49.09	15.18	46.35
Geneva	134.98	—	67.55	3.82	—	2.4	6.01	11.21	9.06	19.25	29.98
Greene	92.29	—	48.05	2.41	7.14	—	13.87	2.01	69.27	13.77	13.07
Hale	172.09	.18	54.76	1.41	3.5	—	—	8.84	4.54	23.76	39.11
Henry	164.46	13.72	106.49	8.14	—	—	1.38	10.9	223.02	13.52	77.73
Houston	110.27	.73	117.02	77.59	45.18	4.86	1.28	68.53	71.95	54.12	87.03
Jackson	122.13	10.21	101.17	40.14	8.82	—	2.42	59.27	22.94	3.51	58.8
Jefferson	107.51	50.15	167.46	98.31	26.32	17.97	.51	129.12	129.61	60.02	47.21
Lamar	171.96	19.37	70.17	3.91	26.36	—	5.39	11.48	69.59	6.54	49.96
Lauderdale	109.4	.5	90.16	58.23	30.8	16.2	.51	63.7	83.25	36.83	58.39
Lawrence	101.49	—	62.17	6.14	18.89	—	1.48	30.45	2.82	13.8	37.69
Lee	111.19	.34	100.82	45.95	8.3	9.03	1.02	34.57	39.06	51.47	45.59
Limestone	89.12	.15	76.87	24.58	16.99	2.31	6.42	19.75	6.85	48.79	23.85
Lowndes	97.49	—	79.54	4.84	5.31	—	.94	3.12	6.87	4.84	6.79
Macon	70.75	.72	112.12	51.78	.08	1.15	1.19	12.35	117.81	5.05	47.4
Madison	106.67	222.33	113.52	67.46	11.58	4.93	.58	75.74	45.04	151.49	51.75
Marengo	136.83	2.35	80.15	30.13	11.91	.17	1.07	23.05	59.2	38.8	8.32
Marion	90.4	1.27	56.94	23.05	6.38	.62	1.82	19.66	72.76	.59	23.99
Marshall	90.86	4.61	95.15	64.04	10.01	—	.2	29.36	46.84	33.5	28.55
Mobile	108.09	22.66	109.94	59.5	51.79	6.59	1.36	57.6	104.3	81.18	29.04
Monroe	277.12	1.13	90.94	11.27	14.2	1.59	6.03	14.7	22.16	56.88	56
Montgomery	144.43	22.46	144.89	77.76	37.6	7.23	1.45	96.01	73.27	4.31	58.07
Morgan	80.02	7.61	113.34	45.59	—	4.02	.3	38.86	56.53	71.22	84.25
Perry	136.82	4.48	49.15	2.83	6.92	—	1.26	7.63	38.37	.55	4.48
Pickens	185.58	.67	61.73	5.94	5.9	.53	.53	6.37	161.76	12.56	58.47
Pike	182.16	.98	94.19	44.51	13.1	1.48	3.83	33.9	54.45	31.37	30.32
Randolph	123.25	—	77.87	.05	—	2.39	5.08	5.23	4.38	2.84	39.75
Russell	82.78	—	90.18	41.91	.23	20.24	.87	32.62	172.63	50.9	74.3
St Clair	74.12	7.77	65	30.51	9.22	5.67	1.03	10.54	5.05	12.73	3.39
Shelby	83.95	.98	94.72	44.82	17.16	4.79	1.48	17.65	14.52	16.45	27.26
Sumter	180.17	—	112.16	17.06	3.71	1.11	4.64	14.84	63.25	35.1	86.06
Talladega	90.68	—	70.93	30.51	21.84	—	.54	22.44	82.95	13.54	18.74
Tallapoosa	80.56	2.03	96.86	43.03	4.19	1	.68	24.79	65.01	67.87	35.09
Tuscaloosa	110.61	3.44	104.95	45.69	45.71	4.4	.46	28.08	141.1	40.99	37.36
Walker	113.6	.52	71.78	13.52	5.35	1.95	1.77	34.6	46.67	63.56	17.77
Washington	138.98	—	67.35	23.76	7.67	—	1.04	6.4	140.19	—	33.1
Wilcox	114.17	—	50.46	2.07	40.7	—	.89	4.14	—	14.28	9.84
Winston	160.37	—	79.91	6.23	—	—	3.64	12.41	66.05	—	37.58

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43	44		45
ALABAMA											
Autauga	26.31	24.91	92.23	9.86	38.89	—	1,689.37	1,689.20	654.93	99	1,300.19
Baldwin	65.78	82.82	76.44	162.7	540	—	2,156.73	2,154.57	565.46	330.7	1,331.17
Barbour	54.05	25.72	41.44	18.36	105.27	—	1,284.83	1,284.83	202.53	494.66	816.62
Bibb	42.72	27.78	39.69	85.27	71.44	—	820.42	812.2	159.3	19.51	606.22
Blount	50.35	45.65	26.06	10.55	245.21	—	987.56	987.56	132.24	348.41	787.75
Bullock	39.86	40.67	8.31	41.65	57.92	—	1,120.40	1,114.50	—	108.51	650.07
Butler	45.66	50.3	16.63	64	77.89	—	453.23	453.23	180.77	141.01	238.27
Calhoun	40.89	28.83	48.04	126.38	70.72	14.48	1,156.74	1,156.62	72.41	121.21	1,437.99
Chambers	51.46	36.87	33.77	46.89	264.31	—	945.58	920.05	143.14	287.91	288.67
Cherokee	43.69	35.33	12.71	26.97	206.28	—	180.26	180.26	104.06	46.24	725.98
Chilton	61.18	25.56	24.86	34.28	170.57	—	701.72	696.06	89.43	329.81	515.95
Choctaw	47.41	38.56	128.74	57.97	42.26	—	1,490.90	1,490.90	12.85	198.74	1,650.50
Clarke	48	56.57	33.27	49.6	100.78	—	892.36	892.36	150.03	281.07	708.85
Clay	47.7	29.46	42.68	14.47	265.8	—	742.62	742.62	146.12	7.83	2,202.89
Cleburne	38.08	27.82	13.09	85.46	30.49	—	276.53	276.53	88.51	71.92	402.08
Coffee	20	38.53	22.43	50.63	126.32	—	481.75	481.1	46.05	100.31	726.29
Colbert	25.05	59.12	88.11	81.84	1,257.69	—	1,611.83	1,611.41	144.18	118.27	1,716.46
Conecuh	29.55	41.03	33.38	4.68	326.03	—	764.67	764.67	237.74	308.89	238.59
Coosa	26.83	32.68	5.68	35.48	144.27	—	37.14	37.14	—	—	287.49
Covington	30	64.25	39.74	118.4	1,469.31	—	927.09	927.09	39.13	391.35	1,184.15
Crenshaw	57.05	12.51	.52	75.33	152.21	—	383.6	383.6	27.9	187.29	465.74
Cullman	24.72	10.32	40.83	17.97	325.41	—	1,884.65	1,875.67	68.22	534.25	851.99
Dale	38.48	41.61	37.63	86.11	52.96	—	831.09	829.97	194.74	183.15	778.12
Dallas	20.88	42.38	29.96	128.88	69.57	—	591.85	591.85	78.14	88.62	575.65
De Kalb	53.98	32.57	15.39	43.3	475.99	—	1,432.17	1,432.17	157.91	996.66	1,193.27
Elmore	56.45	39.58	12.69	38.74	36.61	—	364.81	364.81	230.35	87.26	486.69
Escambia	33.58	85.88	20.77	16.87	150.95	—	560.56	560.56	.62	79.17	693.04
Etowah	51.21	64.95	40.15	98.25	90.04	20.97	774.44	773.76	137.92	128.57	976.69
Fayette	65.76	28.25	63.42	33.16	49.04	—	1,035.44	1,033.21	252.17	89	890.21
Franklin	35.59	17.23	30.66	52.17	678.8	—	758.01	750.52	153.32	212.76	725.94
Geneva	39.2	19.34	15.07	140.39	151.15	—	461.78	461.78	304.53	48.87	349.18
Greene	27.55	48.86	48.26	68.06	37	—	570.42	570.42	—	—	1,049.36
Hale	41.44	31	6.57	5.1	36.16	—	109.04	84.48	—	41.44	308.33
Henry	64.47	27.97	29.61	27.57	86.07	—	694.79	694.79	233.78	203.78	496.45
Houston	46.36	73.38	249.96	86.5	648.81	44.16	3,786.75	3,786.26	315.36	162.05	3,702.52
Jackson	40.81	41.03	67.36	30.18	649.1	—	1,750.06	1,750.06	352.52	342.9	1,863.37
Jefferson	50.33	88.98	205.77	90.64	210.9	58.11	3,470.16	3,462.52	333.36	321.92	3,300.88
Lamar	90.95	30.08	51.82	80.62	139.38	—	1,101.40	1,060.80	145.28	250.02	1,279.58
Lauderdale	41.81	35.73	52.32	111.64	1,044.70	—	1,084.42	1,084.10	44.14	208.04	1,758.74
Lawrence	74.19	14.92	319.82	36.6	172.14	—	5,715.89	5,715.89	28.21	366.07	5,490.30
Lee	17.24	49.1	170.13	92.05	259.78	—	3,343.00	3,343.00	811.65	248.58	2,641.27
Limestone	17.48	34.49	41.88	33.6	996.16	—	1,429.60	1,401.66	366.59	654.75	964.76
Lowndes	128.8	2.19	4.06	14.83	201.23	—	349.7	337.52	—	85.47	338.15
Macon	19.86	37.05	73.8	63.23	154.52	—	1,131.52	1,128.63	631.58	233.46	546.07
Madison	32.27	83.39	171.97	44.3	1,099.94	—	2,958.74	2,958.62	555.92	266.07	2,210.74
Marengo	34.44	36.79	50.45	261.12	70.93	—	1,150.96	1,149.38	408.24	164.96	1,833.67
Marion	67.62	10.71	56.42	60.29	461.65	—	869.72	853.41	81.19	191.52	857.45
Marshall	49.58	68.22	54.91	34.05	674.52	—	1,390.01	1,388.80	267.03	271.93	932.02
Mobile	49.71	71.86	113.11	43.13	117.91	—	2,420.09	2,420.09	148.14	494.39	1,826.78
Monroe	52.02	20.69	26.14	61.15	29.19	—	788.43	788.43	67.56	65.38	458.99
Montgomery	38.97	42.27	31.91	59.45	861.78	54.06	1,688.06	1,688.06	43.09	1,136.44	1,603.26
Morgan	71.43	28.11	106.79	76.14	1,025.36	—	2,248.86	2,240.59	602.58	408.68	1,424.69
Perry	61.41	37.82	18.72	11.64	17.54	—	458.05	458.05	109.7	88.78	424.55
Pickens	37.86	36.14	306.41	14.28	153.66	—	3,982.41	3,982.41	23.87	294.67	3,855.40
Pike	62.57	23.43	63.69	176.57	540.16	—	1,329.47	1,320.69	408.59	417.26	620.89
Randolph	22.17	49.07	32.88	131.87	41.25	—	653.66	645.1	149.45	71.04	251.43
Russell	16.08	58.61	30.89	45.47	118.26	14.91	923.31	923.31	323.04	358.48	646.86
St Clair	36.61	44.4	32.37	45.49	70.94	—	611.13	610.07	215.56	103.94	637.19
Shelby	28.94	82.24	67.59	22.76	88.91	—	1,133.11	1,132.19	418.29	90.22	679.64
Sumter	73.95	25.41	41.24	137.69	181.28	—	1,006.49	1,006.49	582.42	152.34	497.34
Talladega	36.93	33.95	66.55	86.74	285.33	—	1,145.29	1,144.84	228.31	114.27	1,008.75
Tallapoosa	44.99	63.2	78.92	44.86	369.86	—	2,085.88	2,080.28	235.92	412.76	773.5
Tuscaloosa	35.14	57.95	79.78	114.61	111.68	22.74	2,101.12	2,101.12	312.3	737.72	1,808.21
Walker	32.32	36.84	67.69	100.78	250.61	—	895.66	895.66	150.63	28.76	926.54
Washington	54.15	50.4	56.74	15.45	24.22	—	901.74	890.26	13.15	30.04	1,313.82
Wilcox	52.98	71.25	736.15	56.83	775.73	—	6,945.47	6,939.10	809.91	408.51	9,349.91
Winston	50.21	27.96	18.98	46.95	52.16	—	668.97	668.97	219.47	108.38	601.98

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
ALASKA											
Aleutians East Borough	230.9	465.28	217.45	38.19	—	—	—	88.54	—	77.26	54.25
Aleutians West Census Area	835.47	847.11	550.96	202.45	—	—	—	309.19	135.63	223.92	153.69
Anchorage City and Borough ²	244.43	15.74	160.3	102.13	—	10.36	1.49	57.48	32.37	57.92	50.72
Bethel Census Area ²	122.52	22.68	100.03	39.22	—	—	—	16.16	971.7	77.29	21.59
Bristol Bay Borough	239.03	694.4	588.5	142.97	—	—	—	167.93	—	192.89	270.8
Denali Borough	25.45	—	—	13.71	—	—	—	17.62	—	9.79	—
Dillingham Census Area ²	62.75	62.98	233.41	29.57	—	—	—	.68	315.35	73.81	46.05
Fairbanks North Star Borough	119.12	—	69.98	80.8	—	5.56	—	45.09	30.94	69.97	51.77
Haines Borough	156.22	415.67	484.79	92.17	—	—	—	—	—	251.61	—
Juneau City and Borough ²	235.82	160	233.73	88.89	—	12.1	—	158.93	528.16	133.99	9.44
Kanai Peninsula Borough	131.48	127.5	109.95	106.34	3.71	5.6	—	71.21	.23	50.5	81.33
Ketchikan-Gateway Borough	199.97	387.06	175.79	97.13	—	4.75	—	133.57	1.31	121.17	132.4
Kodiak Island Borough	100.32	160.26	169.61	89.71	—	15.85	—	75.85	226.63	138.18	125.58
Lake And Peninsula Borough	229.28	—	77.6	2.35	—	—	—	3.53	—	34.69	213.4
Matanuska-Susitna Borough	96.74	2.61	55.1	45.43	—	6.29	—	57.64	—	14.17	41.52
Nome Census Area ²	126.07	36.15	156.38	19.53	—	3.93	—	74.09	1,858.44	107.32	27.05
North Slope Borough	2,137.27	365.68	2,388.19	478.2	—	—	436.71	184.25	3,740.08	6,736.43	1,249.93
Northwest Arctic Borough	33.12	6.41	121.03	42.28	—	—	—	64.71	204.52	77.23	36.63
Prince Of Wales-Outer Ketchikan Census Area	28.94	25.32	36.45	13.22	—	—	—	20.73	543.34	60.8	38.96
Sitka City and Borough ²	96.47	279.91	279.2	101.18	—	—	—	55.7	—	193.65	216.57
Skagway-Hoonah-Angoon Census Area	100.23	91.6	169.5	99.47	—	—	—	86.02	—	37.05	125.35
Southeast Fairbanks Census Area ²	3.32	.35	—	3.32	—	—	—	2.1	—	—	.52
Valdez-Cordova Census Area	211.24	226.83	206.81	110.96	—	2.69	14.92	157.06	35.61	93.35	136.85
Wade Hampton Census Area ²	15.54	.75	110.86	2.24	—	—	—	15.99	—	39.89	8.52
Wrangell-Petersburg Census Area	184.34	192.2	154.62	76.88	27.72	36.44	—	144.76	.57	181.34	134.04
Yakutat Borough	222.49	50.79	353.08	45.95	—	—	—	21.77	—	88.27	—
Yukon-Kayukuk Census Area ²	37.95	31.46	101.86	9.32	—	2.66	2.5	28.96	.33	45.11	7.99
ARIZONA											
Apache	95.85	3.27	57.12	15.26	22.12	3.68	8.79	20	.06	12	2.42
Cochise	115.41	20.17	145.03	53.38	41.13	4.98	.01	45.73	35.21	24.93	57.2
Coconino	125.81	13.31	148.22	73.41	42.6	9.14	—	57.92	25.87	62.04	57.06
Gila	147.85	11.66	110.82	82.87	31.62	2.62	—	64.01	16.9	37.6	22.24
Graham	119.98	14	95.42	23.29	23.65	3.18	4.68	45.91	4.84	40.06	36.94
Greenlee	171.81	14.15	202.68	45.55	94	7.18	8.47	44.27	45.55	10.18	52.95
La Paz	276.47	1.93	265.92	128.99	334.62	4.97	65.67	140.44	—	29.25	22.42
Maricopa	108.57	55.99	186.83	78.17	35.38	10.53	45.8	147.32	55.69	81.82	53.61
Mohave	172.04	5.62	164.35	132.9	63.16	4.22	28.5	60.06	35.29	51.39	16.35
Navajo	123.95	20.48	83.78	33.19	31.63	.42	8.94	27.16	1.28	48.31	33.21
Pima	103.52	34.83	145.29	76.19	68.53	11.25	10.98	137.52	67.14	250.32	39.74
Pinal	155.6	4.4	147.95	57.74	38.56	6.29	104.44	40.89	36.52	37.74	28.66
Santa Cruz	226.21	9.69	149.87	79.29	37.45	21.46	—	35.94	—	75.48	47.98
Yavapai	187.63	26.27	141.47	115.35	62.09	20.44	27.76	53.77	3.53	106.95	45.62
Yuma	193.92	6.38	178.69	60.04	57.06	6.47	188.47	102.24	42.85	92.17	27.42
ARKANSAS											
Arkansas	149.01	21.95	109.95	67.23	7.98	—	7.46	16.2	89.9	37.87	69.18
Ashley	117.67	.57	65.44	25.47	12.71	2.16	6.32	6.8	27.3	43.72	55.9
Baxter	128.42	.88	53.65	35.68	10.86	1.4	1.32	9.21	.11	25.81	1.76
Benton	78	2.1	93.99	48.74	1.45	5.71	.82	22.43	5.89	38.94	27.8
Boone	116.56	7.68	57.39	41.53	7.58	2.79	2.04	10.41	105.9	35.95	3.92
Bradley	107.6	14.38	75.23	11.53	15.84	2.32	1.72	18.08	28.41	35.03	64.82
Calhoun	138.26	—	64.23	4.2	23.45	—	6.48	3.68	—	92.83	47.25
Carroll	144.72	6.8	102.75	32.19	—	—	4.8	23.65	—	114.04	19.47
Chicot	108.06	—	86.52	5.02	11.7	—	21.08	9.25	7.53	44.08	41.04
Clark	134.92	.41	77.69	20.28	16.62	1.27	2.13	15.44	12.81	31.92	65.56
Clay	135.38	6.65	54.24	4.78	14.33	—	11.83	6.31	35.08	12.91	11.09
Cleburne	51.01	.31	57.07	15.64	10.69	1.34	4.99	4.1	6.06	15.1	25.35
Cleveland	92.48	—	39.58	2.88	12.95	—	3.36	.48	2.88	6.36	42.1
Columbia	71.73	18.49	57.72	22.38	13.74	—	1.96	6.79	39.18	70.79	89.52
Conway	86.6	3.02	65.23	28.77	31.38	1.01	5.43	7.24	21.17	52.25	39.02
Craighead	97.68	2.14	67.94	47.76	15.46	4.69	2.9	14.83	75.79	75.14	35.38
Crawford	60.77	—	65.66	32.54	17.38	—	1.94	4.14	11.09	42.87	8.33
Crittenden	66.08	11.79	119.2	56	44.9	4.58	26.21	10.34	24.84	71.45	58.48
Cross	82.06	1.55	79.84	24.58	21.54	—	2.74	3.31	10.9	21.64	36.51
Dallas	129.51	—	84.41	14.46	23.25	—	4.07	29.35	11.36	50.46	103.27
Desha	96.56	10.44	132.99	11.47	—	—	49.96	10.51	35.65	32.17	56.08
Drew	51.5	15.56	69.31	22.84	18.31	—	1.85	10.47	—	93.27	32.13
Faulkner	53.67	2.91	66.15	51.18	18.39	1.83	.89	9.28	25.03	19.77	39.95
Franklin	89.35	—	33.55	10.94	10.82	—	4.98	5.47	2.61	16.29	3.4
Fulton	101.05	—	43.99	10.37	—	—	6.16	7.75	148.86	19.33	4.2
Garland	66.54	13.88	133.6	49.93	.07	5.34	.69	11.12	52.77	58.62	54.39
Grant	70.04	2.07	30.52	3.88	6.47	—	.58	5.43	—	18.75	2.59
Greene	107.89	.03	59.97	26.91	19.69	1	4.2	10.85	45.41	31.6	53.14
Hempstead	127.86	2.67	68.57	23.7	32.04	2.31	1.99	18.85	13.51	22.03	59.51
Hot Spring	68.34	—	54.32	18.62	7.75	2.12	1.06	1.66	1.66	9.1	10.3

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
ARKANSAS—Con.											
Howard	95.59	—	52.8	9.44	28.02	—	3.96	16.86	25.07	29.53	52.01
Independence	115.72	7.33	70.48	26.42	16.76	3.39	2.45	20.48	253.7	50.93	63.99
Izard	79.02	—	59.32	13.68	—	—	5.39	3.36	17.04	12.27	2.66
Jackson	95.48	1.73	72.92	21.8	7	2.22	10.87	8.55	63.57	74.06	75.25
Jefferson	78.6	3.35	136.53	58.42	53.91	5.88	3.07	56.32	50.55	148.42	40.02
Johnson	152.98	1.2	51.82	6.27	12.11	1.2	1.29	6.56	32.01	15.74	83.21
Lafayette	143	34.67	69.22	5.85	20.69	—	85.58	.87	—	23.83	62.94
Lawrence	102.26	—	85.91	24.32	—	—	5.22	7	15.94	26.9	21.34
Lee	118.26	—	77.25	19.22	—	—	6.33	1.95	38.82	14.76	29.45
Lincoln	81	—	45.78	7.76	4.26	—	14.05	27.47	9.5	28.02	32.01
Little River	138	—	50.63	7.5	14.48	—	3.15	6.9	55.2	26.78	72.15
Logan	111.1	—	66.88	3.35	10.05	—	7.83	5	6.84	42.71	16.19
Lonoke	86.14	—	61.7	7.71	7.48	—	1.79	8.93	62.61	26.9	21.29
Madison	238.12	—	554.99	7.41	.15	—	4.05	6.95	—	5.73	33.22
Marion	132.68	—	63.37	7.76	—	—	3.08	4.41	1.61	21.33	19.44
Miller	98.82	40.54	133.07	45.26	31.53	3.21	3.49	5.78	39.31	45.03	50.01
Mississippi	77.58	96.51	103.68	42.72	44.22	2.19	12.31	11.8	71.26	31.74	74.77
Monroe	132.74	—	81.21	15.99	21.87	—	1.44	.1	93.25	24.66	5.88
Montgomery	105.94	—	43.09	2.01	14.56	—	6.04	3.79	11.25	12.07	44.74
Nevada	114.83	—	49.87	3.18	27.71	—	2.78	12.32	42.32	—	67.05
Newton	56.99	—	24.73	1.13	4.27	—	24.23	9.04	—	2.76	20.34
Ouachita	73.87	4.16	70.98	47.47	6.8	2.43	1.73	6.48	22.13	23.47	55.51
Perry	243.02	—	238.83	101.91	22.77	—	4.51	48.54	—	5.37	63.25
Phillips	70.38	—	88.65	29.74	22.29	.36	10	3.19	27.77	16.81	45.58
Pike	78.21	—	39.2	5.25	21.94	—	7.92	4.39	71.91	30.04	38.05
Poinsett	70.75	—	73.79	20.43	27.47	—	11.57	7.2	35.07	21.84	30.26
Polk	117.35	18.36	55.03	13.34	12.52	—	2.79	6	21.51	9.62	9.52
Pope	80.17	1.95	58.49	44.42	14.01	—	1.36	10.37	13.64	43.02	.8
Prairie	133.51	—	79.37	8.84	17.47	—	10.24	1.08	60.82	7.76	9.06
Pulaski	126.28	75.08	157.45	87.74	35.77	5.97	3.58	63.22	80.31	88.87	59.14
Randolph	61.1	3.38	77.11	15.05	1.07	.11	2.48	2.99	43.85	21.19	28.24
St Francis	84.91	2.01	73.66	25.08	23.99	.88	3.63	18.66	53.94	67.66	44.98
Saline	63.22	—	56.25	78.6	1.21	.16	.55	6.05	22.91	72.01	36.93
Scott*	117.87	—	75.08	12.16	—	—	3.99	2.88	15.31	28.31	46.5
Searcy	86.96	1.04	36.88	1.29	17.08	—	3.23	8.8	—	4.92	55.9
Sebastian	188.16	29.66	88.12	44.48	23.52	—	1.09	28.52	18.28	48.94	56.42
Sevier	94.08	3.12	68.25	11.86	19.52	—	12	6.3	13.08	4.74	27.86
Sharp	123.4	—	49.49	10.93	—	—	2.61	2.43	—	29.51	3.46
Stone	135.06	—	49.74	2.02	5.52	—	.92	10.02	—	—	66.93
Union	112.8	3.65	88	63.04	32.02	—	1.19	6.15	—	41.84	58.65
Van Buren	81.63	—	50.57	4.05	60.69	—	10.05	1.7	—	.91	2.61
Washington	94.18	134.58	91.59	50.78	15.79	9.39	.45	38.66	16.61	192.99	71.6
White	74.1	.71	59.62	25.47	12.15	.52	26.66	23.05	7.33	25.21	35.54
Woodruff	139.74	.76	83.45	9.78	5.54	—	5.43	—	40.96	19.78	24.88
Yell	76.32	—	60.68	5.42	4.79	—	4.26	9.21	57.37	12.79	15.95
CALIFORNIA											
Alameda	139.91	105.27	219.71	140.18	89.69	98.1	62.01	251.99	218.12	177.24	19.28
Alpine	1,587.66	—	682.63	60.88	198.05	105.52	—	45.45	—	1,349.03	4.87
Amador	131.53	26.59	139.7	16.33	72.85	36.05	14.38	13.81	—	45.9	10.03
Butte	71.85	3.67	116.19	79.75	51.69	14.83	56.44	37.22	126.43	34.28	20.67
Calaveras	117.62	7	94.75	68.32	38.71	29.53	—	9.13	—	32.81	57.39
Colusa	193.16	9.27	213.03	52.68	115.79	44.67	556.38	24.42	—	39.68	91.59
Contra Costa	159.74	10.53	183.57	122.22	64.68	36.92	24.48	66.1	210.13	129.94	4.6
Del Norte	104.84	40.75	107.21	21.71	109.59	18.18	2.71	26.2	104.13	40.45	25.23
El Dorado	151.72	6.97	139.72	93.79	70.62	34.69	206.48	62.01	67.93	137.3	1.27
Fresno	98.29	15.86	163.98	72.02	60.12	25.33	140.64	37.85	94.54	95.81	83.5
Glenn	179.49	8.43	131.25	38.47	87.21	29.69	427.87	18.66	3.7	22.33	45.23
Humboldt	142.22	14.48	130.9	56.01	166.53	13.37	9.58	54.69	101.11	87.72	26.28
Imperial	121.76	7.39	139.14	55.63	81.87	30.67	7.44	21.02	68.01	57.64	69.11
Inyo	212.5	31.03	234.63	49.31	186.62	34.99	3.15	61.03	—	60.87	60.11
Kern	80.99	20.36	131.14	112.25	82.6	21.38	93.82	70.58	68.15	40.92	70.19
Kings	70.97	15.12	119.54	45.75	85.8	20.49	70.07	37.79	61.4	54.57	98.49
Lake	85.79	1.85	129.39	71.37	141.11	28.59	25.15	9.93	15.45	204.94	39.74
Lassen	149.88	3.91	95.92	30.29	129.17	16.64	2.04	16.29	10.47	24.02	24.53
Los Angeles	79.64	127.2	295.6	108.84	70.34	22.81	18.92	81.96	163.43	103.97	39.24
Madera	102.14	8.37	95.99	36.72	79	17.62	169.92	11.62	66.88	16.86	36.65
Marin	135.42	5.83	179.95	206.77	79.48	32.98	14.41	112.28	154.91	205.95	2.5
Mariposa	245.83	33.21	181.49	31.82	95.09	26.34	6.62	24.01	62.45	12.73	55.33
Mendocino	98.42	12.93	137.13	58.96	85.64	17.29	12.33	25.74	30.4	79.29	46.27
Merced	65.4	3.09	124.26	76.01	63.02	24.08	162.23	30.89	110.09	64.28	63.42
Modoc	532.45	1.34	145.26	33.12	88.21	49.52	105.44	25.07	—	42.5	73.04
Mono	486.33	22.01	315.52	136.52	106.79	64.88	1.52	83.26	—	185.48	86.02
Monterey	135.62	27.18	181.79	86.78	79.76	40.43	38.1	88.32	154.77	130.42	35.48
Napa	97.69	11.15	163.8	83.86	81.42	33.46	44.65	45.31	90.7	30.74	21.03
Nevada	212.71	27.74	125.62	86.09	65.66	26.84	1.82	29.13	28.73	100.41	68.88
Orange	117.02	20.57	207.69	95.09	49.59	25.23	44.25	90.46	81.97	98.67	61.98

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
COLORADO—Con.											
Ouray	323.25	—	224.84	29.62	—	—	—	309.55	—	150.32	42.68
Park	323.31	1.9	106.62	129.29	401.48	11.89	5.09	5	—	27.32	4.57
Phillips	371.89	46	153.69	12.44	11.98	—	34.79	76.27	24.88	22.12	86.64
Pitkin	554.76	165.76	435.39	68.43	97.86	25.06	14.98	578.55	156.79	462.45	167.1
Prowers	218.13	3.14	103	44.05	51.21	3.51	3.87	62.68	109.72	43.17	48.8
Pueblo	126.35	22.91	109.2	57.73	46.35	—	5.4	44.96	97.57	36.33	.27
Rio Blanco	477.32	22.05	252.05	47.1	26.78	—	7.88	220.07	51.2	67.42	32.14
Rio Grande	245.52	3.89	132.7	7.6	21.73	—	124.75	53.71	—	95.5	62.2
Routt	335.49	161.94	232.05	67.69	7.01	28.45	45.07	376.55	1.24	133.61	6.95
Saguache	431.54	—	90.77	34.92	21.27	—	12.97	12.45	328.67	50.31	12.1
San Juan	794.33	—	519.5	58.51	21.28	1.77	—	95.74	—	219.86	225.18
San Miguel	918.97	298.58	513.44	93.32	407.45	48.39	1,021.31	230.41	54.15	211.21	33.6
Sedgwick	320.26	11.69	118.82	26.41	11.32	—	217.28	29.8	55.07	57.71	79.22
Summit	635.95	—	259.11	201.72	55.82	37.16	5.03	438.76	16.48	337.28	19.05
Teller	209.7	11.49	218.68	73.57	80.62	—	.32	78	—	55.99	11.86
Washington	512.52	59.49	93.09	48.79	35.1	7.06	18.19	36.59	11.98	9.2	78.96
Weld	166.23	7.19	132.7	54.59	53.1	7.45	6.86	83.98	58.41	89.72	13.78
Yuma	530.27	3.99	168.03	47.93	14.65	—	44.27	96.51	26.39	24.45	46.85
CONNECTICUT											
Fairfield ²	112.11	8.92	166.55	119.18	—	5.93	.64	49.69	125.9	43.16	62.93
Hartford ²	103.78	4.46	168.87	96.19	—	7.11	0	48.95	106.34	94.84	56.51
Litchfield ²	145.38	.8	82.73	56.41	—	3.16	.01	29.34	17.41	67.47	59.32
Middlesex ²	144.56	2.52	101.12	69.25	—	9.13	.99	30.32	17.57	44.18	112.78
New Haven ²	89.43	11.91	157.72	123.66	—	5.94	—	46.96	116.47	65.41	45.72
New London ²	148.14	5.84	149.01	93.18	—	5.96	—	54.47	75.87	98.29	123.25
Tolland ²	98.2	—	54.01	41.41	—	5.55	.81	26.03	50.59	58.37	38.06
Windham ²	108.94	—	40.88	47.1	—	2.9	—	20.24	40.75	58.82	26.8
DELAWARE											
Kent	30	—	93.58	13.46	—	8.03	16.51	12.45	21.39	122.34	28.08
New Castle	139.32	5.49	128.23	25.56	—	10.59	34.53	40.07	77.84	102.5	24.3
Sussex	34.42	2.16	76.06	5.38	—	4.42	56.94	16.12	15.69	122.25	19.93
DISTRICT OF COLUMBIA											
Washington DC ²	217.07	4.01	515.09	181.64	552.56	37.96	—	132.75	213.67	260.39	58.73
FLORIDA											
Alachua	64.3	22.59	195.15	74.41	81.71	9.86	29.69	30.72	61.58	55.7	70.54
Baker	96.61	—	104.35	18.83	28.46	5.59	5.4	14.93	69.37	34.35	95.64
Bay	110.59	56.82	217.06	46.25	55.15	7.34	28.92	57.97	27.41	85.49	162.78
Bradford	85.12	—	95.44	19.6	81.19	.04	3.27	14.75	8.79	20.18	39.37
Brevard	100.8	41.07	147.35	69.75	27.01	13	16.49	65.34	31.48	33.5	59.43
Broward	60.06	86.14	273.11	97.87	65.71	29.46	19.02	117.2	48.02	93.74	99.33
Calhoun	175.25	1.06	96.18	7.69	29.3	2.54	4.83	16.21	—	25.29	24.8
Charlotte	159.42	9.1	138.25	58.92	30.94	17.21	15.4	36.04	7.83	38.77	97.57
Citrus	117.09	6.04	125.11	21.24	45	16.74	14.4	32.36	2.99	10.53	43.34
Clay	108.59	.27	122	30.79	31.11	12.93	4.2	11.75	4.03	30.3	61.93
Collier	187.67	29.66	213	98.68	61.73	33.1	18.98	112.66	27.08	17.5	85.15
Columbia	123.19	39.87	114.14	48	53.36	10.49	3.16	21.02	29.6	41.75	132.07
Miami-Dade	75.09	322.77	281.49	113.75	91.68	22.85	10.83	101.32	124.59	207.07	131.78
De Soto	150.95	1.58	224.88	26.65	47.4	12.55	50.33	22.65	43.96	28.51	120.9
Dixie	90.35	1.7	89.78	11.01	77.56	8.5	5.59	5.67	13.68	16.6	230.57
Duval	58.25	106.77	150.96	106.43	54.34	10.86	1.81	101.27	54.53	79.06	115.07
Escambia	123.43	36.72	138.52	40.07	57.31	8.55	5.37	53.8	46.2	38.32	108.08
Flagler	167.34	25.13	124.77	39.7	24.7	11.96	35.85	23.52	53.91	22.04	30.11
Franklin	147.41	12.17	268.04	24.05	97.36	4.77	7.59	5.26	72.34	48.29	53.45
Gadsden	140.77	.23	198.8	40.88	34.44	6.92	8.45	20.26	40.38	27.25	62.96
Gilchrist	66.66	—	80.72	9.79	37.22	5.05	10.8	9.87	40.87	8.7	53.69
Glades	164.44	—	193.86	11.21	97.19	18.09	10.32	30.31	—	—	73.62
Gulf	270.05	—	144.14	21.39	29.56	11.93	4.2	50.87	11.86	406.92	85.47
Hamilton	173.5	—	148.36	14.08	118.41	6.1	2,217.29	10.5	69.17	12.45	113.44
Hardee	169.6	10.78	159.81	44.61	54.55	.25	5.22	31.5	27.92	39.59	40.74
Hendry	152.88	9.99	234.63	45.71	2.85	13.28	214.92	67.8	39.1	25.25	71.66
Hernando	86.29	9.94	108.18	46.55	22.05	16.67	783.67	21.2	14.53	.02	47.65
Highlands	128.05	25.62	135.46	37.09	73.08	11.47	19.42	21.86	3.75	11.59	100.03
Hillsborough	102.84	138.21	201.8	63.21	61.64	13.99	56.34	77.98	59.26	42.73	94.26
Holmes	132.83	.28	42.53	9.3	21.46	2.59	30.87	4.02	256.41	25.92	16.89
Indian River	153.65	24.77	213.23	91.65	65.6	14.64	33.35	130.87	81.32	46.51	75.37
Jackson	125.34	6.71	82.74	14.69	43.93	.8	4.05	11.38	27.68	27.14	13.77
Jefferson	140.05	—	149.55	21.87	17.72	5.51	6.79	4.07	59.28	24.06	169.53
Lafayette	128.75	—	60.29	2.57	112.71	3.21	8.98	7.54	44.73	19.88	84.01
Lake	86.05	2.93	132.71	42.51	57.47	10.46	36.9	50.39	19.59	20.14	87.41
Lee	319.62	81.77	152.33	110.23	30.64	21.05	601.49	115.4	43.11	44.52	107.7
Leon	128.69	37.36	209.7	71.14	85.04	13.53	48.82	80.1	76.33	137.78	97.2
Levy	108.83	1.95	139.19	20.33	62.19	6.8	6.9	12.74	51.06	22.64	65.92
Liberty	177.47	—	65.73	—	36.38	6.11	7.34	—	—	—	70.01
Madison	169.3	.17	110.49	19.64	68.58	5.14	6.85	4.11	20.96	2.86	141.38

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
GEORGIA—Con.											
Effingham	173.34	11.39	59.44	19.87	38.61	7.01	1.86	21.07	.09	26.47	37.2
Elbert	63.67	—	99.66	33.6	32.87	1.09	3.94	21.78	33.91	26.55	27.95
Emanuel	164.38	—	74.7	23.82	15.83	.05	3.04	34.28	41.61	34.33	52.16
Evans	132.79	3.89	92.55	18.38	—	.21	4.73	28.36	23.11	37.92	87.19
Fannin	127.98	—	59.12	29.64	1.3	—	—	9.13	16.23	29.47	15.61
Fayette	98.69	—	117.07	74.67	.54	19.22	1.21	37.61	2.55	52.04	6.5
Floyd	129.22	13.15	126.92	50.83	91.71	6.42	1.1	21.75	64.43	82.38	97.4
Forsyth	86.65	—	74.92	31.57	6.64	17.5	1.71	54.23	18.59	115.76	12.95
Franklin	130.22	—	125.16	11.44	—	—	2.47	3.13	85.73	87.6	41.85
Fulton	95.69	264.43	217.43	129.85	77.36	11.74	2.36	98.45	185.82	177.18	78.16
Gilmer	91.47	1.84	73.04	17.96	79.32	7.53	—	12.75	11.98	61.12	49.15
Glascok	168.38	—	55.99	25.52	—	—	7.82	13.59	22.64	14.41	25.11
Glynn	88.92	—	165.39	73.95	51	7.82	1.33	71.65	80.66	89.99	68.33
Gordon	67.08	1.63	74.6	61.67	36.12	5.16	1.96	26.09	35.26	171.2	128.3
Grady	88.33	1.96	68.01	33.42	42.42	9.04	5.03	20	39.53	77.47	59.34
Greene	104	—	129.9	20.45	19.83	6.07	2.15	6.92	70.02	32.82	72.94
Gwinnett	168.98	2.32	94.31	60.05	31.78	11.69	.82	38.09	10.15	133.96	12.14
Habersham	103.33	.13	73.91	34.36	28.77	6.46	14.13	25.3	16.63	128.79	56.7
Hall	60.96	3.51	98.29	64.49	60.51	6.28	2.59	56.73	57.33	89.74	93.39
Hancock	134.66	—	88.88	11.08	56.52	4.1	5.76	11.42	56.52	39.45	45.44
Haralson	101.46	—	100.5	21.87	30.37	2.51	2.89	15.92	136.57	34.85	51.61
Harris	59.66	—	65.48	8.97	44.13	11.64	2.96	7.14	27.7	36.99	41.31
Hart	40.8	—	69.32	16	24.42	.71	1.9	6.24	25.37	26.04	34.13
Heard	158.7	—	85.24	104.92	19.58	7.31	3.75	20.6	17.05	81.68	26.28
Henry	80.39	—	94.76	62.92	19.63	14.03	6.57	16.48	5.52	97.84	10.18
Houston	55.52	1.83	115.25	46.94	31.61	5.14	.71	15.09	22.68	48.59	76.1
Irwin	103.71	—	89.05	7.78	6.31	—	19.61	4.73	23.56	18.94	77.33
Jackson	202.9	—	87.88	19.53	61.99	7.15	1.76	23.42	26.23	43.09	28.38
Jasper	120.76	—	138.76	14.02	—	8.27	3.45	13.71	17.89	59.75	45.21
Jeff Davis	172.61	—	94.35	28.7	21.88	—	—	19.82	164.13	29.97	66.21
Jefferson	79.68	1.34	99.61	27.83	60.47	2.07	2.74	11.93	13.77	47.54	91.21
Jenkins	227.48	.24	83.58	37.07	7.67	—	—	13.58	29.16	14.64	76.14
Johnson	132.82	—	60.35	14.78	4.36	.73	2.91	4	3.03	29.57	58.29
Jones	84.86	—	69.06	.58	15.9	—	—	14.24	3.9	17.73	21.81
Lamar	122.1	—	83.61	21.17	40.56	2	4.28	6.06	34.5	44.55	186.19
Lanier	82.15	—	67.02	4.99	2.42	—	—	6.66	31.92	19.52	51.13
Laurens	141.25	—	94.55	35.67	32.97	4.22	2.15	37.72	423.26	26.19	82.32
Lee	126.93	—	68	4.49	44.19	4.68	2.85	28.35	25.6	87.66	62.93
Liberty	36.94	—	85.28	17.3	18.35	8.28	.91	11.58	4.83	54.62	87.16
Lincoln	118.12	—	53.33	10.72	53.58	3.61	11.09	11.59	19.81	129.45	7.1
Long	69.44	—	77.66	3.07	4.05	—	2.58	6.62	—	9.2	24.9
Lowndes	170.95	—	115.19	52.9	44.12	2.08	1.36	29.13	16.73	50.11	56.07
Lumpkin	85.33	9.49	75.84	13.71	17.36	11.57	—	23.02	78.39	90.25	56.11
McDuffie	85.45	36.51	65.57	24.87	207.69	4.19	2.19	30.27	40.98	—	84.57
McIntosh	193.7	—	128.86	15.22	12.09	5.42	3.02	20.95	2.5	16.06	54.73
Macon	82.34	—	108.52	14.38	31.5	2.13	39.42	14.92	157.22	40.33	86.45
Madison	100.16	—	35.71	3.06	—	6.49	—	13.35	6.53	15.13	35.14
Marion	179.67	—	52.17	3.31	28.53	—	8.2	.16	25.85	47.12	18.44
Meriwether	58.88	—	81.42	14.34	17.3	4.45	1.53	9.63	91.88	60.54	40.66
Miller	85.77	—	93.75	12.86	24.25	.49	3.26	3.91	42.32	13.35	72.59
Mitchell	117.39	—	118.34	28.01	96.9	.76	3.57	15.96	178.08	55.5	40.97
Monroe	92.01	—	152.98	13.37	48.53	2.01	60.15	16.63	10.22	39.14	95.62
Montgomery	77.4	—	35.45	1.43	7.66	—	4.42	4.03	22.21	17.27	35.06
Morgan	300.4	—	81.29	12.21	25.83	3.03	5.01	15.95	10.09	57.58	62.8
Murray	144.33	—	51.21	26.42	28.2	2.6	1.04	17.94	4.29	18.81	61.77
Muscogee ²	60.73	12.97	137.8	74.66	59.74	7.75	4.93	81.75	140.84	45.99	44.12
Newton	84.07	—	122.77	39.25	26.73	12.84	42.86	41.17	74.26	49.04	70.54
Oconee	124.94	—	60.95	9.46	29.36	14.41	4.69	25.3	13.39	84.43	31.41
Oglethorpe	94.96	—	41.29	6.7	27.16	—	2.02	8.44	44.96	17.07	26.79
Paulding	80.19	—	63.52	24.38	33.68	10.44	.95	29.28	13.14	50.22	15.14
Peach	54.66	—	120.66	29.2	22.61	5.78	1.74	11.48	20.53	36.21	64.81
Pickens	77.06	—	74.79	14.06	8.59	—	1.37	15.82	3.3	72.51	8.71
Pierce	179.04	—	61.1	2.03	3.54	2.49	2.03	14.6	5.63	33.27	26.78
Pike	83.32	—	52.13	7.86	24.7	4.96	3.76	4.61	—	11.62	14.53
Polk	77.64	—	96.97	33.5	41.84	2.15	.14	14.08	32.29	28.87	95.65
Pulaski	128.81	—	141.63	35.2	13.55	6.89	3.51	4.72	31.81	79.95	81.16
Putnam	102.78	—	152.63	15.93	13.75	5.51	.61	17.62	31.43	21.32	67.05
Quitman	116.12	—	83.23	6.5	—	1.62	9.74	7.31	72.27	51.56	39.79
Rabun	255.97	—	122.95	23.21	7.99	.46	3.38	23.98	36.04	64.01	102.36
Randolph	200.9	—	77.11	31.42	29.79	—	6.76	8.89	154.46	29.17	109.65
Richmond	84.93	37.07	123.67	64.11	132.28	8.15	1.17	45.22	140.01	80.3	18.74
Rockdale	246.91	—	83.14	58.28	32.94	12.04	38.47	54.42	66.3	467.29	10.52
Schley	77.07	—	86.9	10.36	49.69	—	10.9	1.06	21.26	90.62	77.6
Screven	88.69	—	86.66	27.16	53.2	1.96	5.11	7.42	43.05	18.27	64.4
Seminole	75.23	—	61.28	25.4	21.73	—	2.16	19.24	.86	23.02	151.1

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43	44		45
GEORGIA—Con.											
Effingham	22.03	61	102.87	76.61	47.42	—	1,501.36	1,492.55	481.97	125.8	1,228.34
Elbert	38.37	63.78	15.87	77.57	611.95	—	381.42	348.96	—	196.2	346.68
Emanuel	14.93	83.5	15.17	61.53	59.49	—	604.76	598.48	233.24	118.69	961.44
Evans	25.32	98.75	3.89	162.1	213.15	—	252.76	213.47	—	206.85	775.08
Fannin	18.65	58.83	6.88	126.97	55	—	336.77	336.77	—	192.62	391.32
Fayette	26.82	102.31	78.54	114.05	117.31	—	1,972.33	1,968.23	1,113.49	758.09	1,137.28
Floyd	28.5	129.79	59.52	112.65	147.35	—	1,676.46	1,676.46	68.88	504.87	1,408.28
Forsyth	44.17	146.79	65.82	73.4	202.53	—	2,292.59	2,292.59	1,809.64	457.97	2,032.79
Franklin	20.18	152.88	27.94	98.93	223.66	—	785.09	785.09	—	389.68	940.55
Fulton	43.83	254.99	284.39	220.55	1,686.28	185.62	10,872.90	10,833.27	399.98	7,104.92	7,765.73
Gilmer	49.74	98.83	18.32	98.59	106.3	—	577.07	547.43	197.42	317.58	478.18
Glascock	51.05	88.93	9.47	92.22	22.23	—	154.8	154.8	135.86	—	1,016.06
Glynn	31.87	209.06	54.75	61.03	128.4	6.57	2,160.10	2,111.33	340.43	402.47	2,506.51
Gordon	28.37	85.98	12.83	78.74	726.08	—	790.52	790.09	41.4	722.65	896.21
Grady	17.29	79.05	2.94	68.71	576.82	—	342.22	342.22	—	300.69	662.02
Greene	20.06	177.48	7.07	60.03	292.47	—	629.9	628.82	—	507.38	1,303.69
Gwinnett	23.53	113.32	98.28	58.75	321.34	—	2,104.88	2,066.63	902.75	570.48	1,731.51
Habersham	14.84	77.9	43.74	53.65	216.57	—	1,055.69	1,051.99	197.44	321.95	681.92
Hall	29.32	135.91	92.54	141.67	164.53	17.38	2,073.31	2,073.31	553.25	548.57	2,068.90
Hancock	47.21	155.49	103.85	115.7	114.49	—	1,588.39	1,536.07	162.36	453.95	513.91
Haralson	16.09	75.24	11.1	108.83	162.37	—	530.98	530.98	—	416.7	615.89
Harris	18.31	79.8	53.61	92.62	77.08	—	1,135.61	1,135.61	742.62	384.31	1,094.02
Hart	13.09	130.83	10.57	71.65	191.34	—	589.24	585.57	132.11	426.09	954.2
Heard	32.88	113.34	145	81.28	325.32	—	2,792.29	2,741.35	—	458.45	3,013.09
Henry	15.19	90.44	68.91	35.34	383.33	—	2,381.60	2,376.02	899.7	1,270.86	666.44
Houston	19.43	98.32	20.53	90.39	281.54	—	1,063.03	1,063.03	419.99	455.25	1,424.09
Irwin	18.04	127.38	11.72	57.94	58.62	—	327.92	319.47	—	63.13	317.44
Jackson	24.87	94.52	95.23	106.22	295.2	—	1,636.93	1,634.57	547.97	296.59	1,163.21
Jasper	29.61	100.15	37.25	127.77	447.36	—	790.92	790.92	591.25	80.26	707.72
Jeff Davis	27.43	191.96	1.35	36.87	61.13	—	470.03	470.03	—	293.85	599.98
Jefferson	29.34	81.41	24.58	69.26	492.78	—	793.62	788.63	547.31	168.98	724.86
Jenkins	29.87	82.16	17.35	85.23	79.33	—	300.55	300.55	146.38	29.16	666.39
Johnson	18.3	233.16	1.09	76.83	52.84	—	145.9	143.36	—	124.09	284.66
Jones	23.96	98.52	39.95	15.45	36.9	—	911.2	911.2	534.03	156.83	1,269.77
Lamar	13.26	101.79	36.64	73.92	320.48	—	1,135.22	1,124.53	395.97	509.87	686.08
Lanier	32.53	106.05	3.93	21.94	60.51	—	333.89	258.25	—	255.22	462.03
Laurens	16.04	90.56	12.34	62.48	197.59	—	800.15	800.15	100.36	210.33	650.55
Lee	22.27	73.56	27.58	57.18	145.38	—	887.71	887.71	445.06	404.68	540.88
Liberty	13.12	76.17	9.28	54.89	94.66	—	365.68	347.14	—	247.89	566.63
Lincoln	23.55	118.61	37.75	102.42	201.47	—	893.6	893.6	432.34	204.83	321.95
Long	24.9	72.87	15.09	24.05	14.72	—	310.02	310.02	291.38	15.46	327.81
Lowndes	31.08	71.11	24.1	88.48	79.61	—	628.06	607.01	—	183.5	1,312.91
Lumpkin	112	98.81	.23	288.73	139.13	—	992.19	992.19	809.9	180.38	1,288.62
McDuffie	14.99	76	13.64	52.76	263.16	—	530.78	506.71	155.07	256.59	1,070.74
McIntosh	40.66	119.16	2.29	91.33	36.49	—	191.93	186.3	—	186.3	369.06
Macon	15.3	104.86	154.93	148.47	67.12	—	2,647.06	2,647.06	609.54	339.24	3,228.14
Madison	12.86	187.71	12.57	45.55	24.64	—	308.08	299.98	235	32.49	400.92
Marion	31.36	99.61	33.41	45.55	84.32	—	1,011.35	1,011.35	512.21	283.69	1,170.37
Meriwether	12.99	117.72	6.67	60.41	159.52	—	1,301.82	1,291.67	646.01	541.27	996.08
Miller	16.44	118.16	18.39	79.1	62.01	—	417.81	393.07	139.16	173.34	434.41
Mitchell	23.3	172.99	36.3	105.1	411.2	—	1,099.52	1,037.35	349.93	548.31	574.13
Monroe	19.36	133.21	842.47	159.85	292.91	—	12,817.02	12,817.02	86.48	334.11	13,031.55
Montgomery	21.95	103.38	3.9	22.21	36.36	—	242.99	242.34	—	194.68	395.06
Morgan	28.79	145.44	29.78	108.95	177.12	—	681.67	586.83	—	288.41	1,351.28
Murray	14.13	150.44	23.82	43.93	147.74	—	1,381.10	1,381.10	377.88	824.48	653.28
Muscogee ²	25.51	95.52	85.3	120.74	97.2	41.34	2,311.28	2,311.28	84.82	757.52	2,244.95
Newton	16.09	115.9	44.09	60.07	640.27	—	1,588.08	1,588.08	649.22	776.26	996.38
Oconee	17.54	83.53	81.3	40.16	151.23	—	1,464.52	1,442.21	958.28	399.91	613.3
Oglethorpe	29.27	59.36	.64	58.72	26.06	—	12.39	12.39	—	—	337.55
Paulding	23.4	50.97	56.45	20.57	96.61	—	1,633.38	1,632.87	945.89	404.76	1,181.75
Peach	16.96	89.8	43.1	113.82	1,009.69	—	697.14	692.51	591.19	32.05	585.11
Pickens	24.08	94.54	58.28	124.08	213.66	—	1,115.99	1,065.74	546.96	487.54	445.25
Pierce	18.34	102.49	15	88.41	57.04	—	412.44	412.44	278.32	134.12	275.9
Pike	21.11	86.99	49.14	40.33	18.2	—	909.16	909.16	522.99	19.31	746.8
Polk	21.2	88.66	9.39	99.75	216.34	—	620.89	620.89	—	447.58	600.59
Pulaski	29.63	139.7	10.76	116.84	503.14	—	646.83	646.83	68.34	480.04	532.66
Putnam	27.98	89.76	329.6	277.03	130.7	—	6,652.72	6,652.72	551.15	103.63	6,781.90
Quitman	60.9	110.03	63.74	49.94	77.95	—	816.08	816.08	816.08	—	1,194.07
Rabun	26.44	157.61	7.99	190.89	107.28	—	347.73	347.42	—	163.53	653.88
Randolph	29.04	104.52	2.88	21.78	451.12	—	254.22	244.71	—	194.89	436.85
Richmond	20.73	108.63	85.16	102.2	145.96	14.76	2,075.76	2,075.59	711.88	484.92	2,500.97
Rockdale	25.61	101.75	85.07	100.49	841.93	—	3,799.63	3,415.69	736.06	1,801.85	770.96
Schley	16.48	72.28	28.7	18.07	577.2	—	962.26	937.82	488.97	431.84	407.92
Screven	23.87	105.21	16.59	80.92	1,250.80	—	659.95	659.95	408.79	64.26	1,183.12
Seminole	21.08	123	2.05	39.13	60.74	—	31.67	31.67	8.11	17.19	716.6

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
GEORGIA—Con.											
Spalding	62.65	13.74	213.42	74.49	26.3	6.27	4.87	45.31	21.1	62.57	70.64
Stephens	81.64	6.14	77	30.14	22.5	.87	2.06	25.98	133.25	108.1	62.66
Stewart	63.81	—	112.62	4.7	86.23	—	7.23	7.23	180.77	33.98	56.76
Sumter	57.36	1.34	132.48	71.34	176.99	6.26	4.89	15.98	257.6	45.39	94.1
Talbot	185.87	—	67.44	11.22	7.14	—	4.95	29	25.78	44.72	44.72
Taliaferro	84.9	—	80.06	12.9	—	—	9.13	—	51.59	16.12	31.17
Tattnall	105.4	—	45.87	9.99	13.72	—	5.39	15.43	71.92	151.11	42.02
Taylor	111.25	—	102.21	9.52	.85	.49	8.3	9.65	24.55	32.73	40.54
Telfair	78.72	2.32	108.21	16.81	.26	—	5.57	9.6	60.88	61.57	54.79
Terrell	125.68	—	103.41	34.98	72.66	—	6.76	5.05	143.26	55.54	66.17
Thomas	101.46	13.15	92.92	77.36	37.2	9.33	2.41	40.02	53.86	42.64	61.54
Tift	99.27	1.09	103.23	39.84	131.45	6.73	2.99	22.85	88.06	49.23	139.13
Toombs	73.79	—	107.57	17.99	.63	—	2.12	26.9	254.37	51.13	66.1
Towns	112.89	—	58.7	10.26	.13	.13	3	28.54	1.5	26.03	27.91
Treutlen	124	—	116.38	18.47	29.14	—	4.4	9.99	54.55	14.91	57.09
Troup	78.1	13.47	126.55	96.52	60.44	4.88	1.72	16.9	96.59	54.31	69.24
Turner	190.05	—	107.63	22.1	67.53	.11	10	30.1	61.65	30.88	57.87
Twiggs	81.33	—	71.81	2.53	—	.71	2.23	.3	24.41	6.38	30.79
Union	144.81	—	43.36	19.17	17.76	—	—	.67	4.89	13.47	23.32
Upson	91.19	7.35	89.7	31.72	29.83	4.49	.41	22.88	34.99	37.74	51.33
Walker	74.98	—	86.72	9.38	.21	.1	.96	12.8	10.46	32.11	25.23
Walton	92.91	.49	76.34	57.6	31.11	10.69	1.52	11.72	20.34	34.62	54.13
Ware	209.01	12.03	117.07	61.01	29.04	8.35	—	13.47	36.18	39.25	104.17
Warren	123.98	—	71.82	22.16	—	—	18.66	4.83	40.83	56.82	47.99
Washington	217.58	—	106.33	16.17	47.01	1.86	2.21	15.02	23.56	38.82	61.38
Wayne	130.95	—	96.77	25.49	26.42	1.46	8.12	37.02	19.69	19.61	73.79
Webster	313.56	—	74.04	2.68	10.7	32.11	26.76	—	—	16.95	30.33
Wheeler	83.92	—	72.98	2.03	66.49	—	4.66	.2	129.74	11.15	20.68
White	651.12	—	113.82	18.28	35.19	9.85	2.6	21.5	18.28	23.73	98.33
Whitfield	129.83	.29	89.29	55.53	25.63	3.76	.16	63.35	.85	105.98	77.91
Wilcox	98.09	—	88.8	4.23	6.28	—	6.56	79.92	17.49	44.54	44.54
Wilkes	97.33	2.17	127.85	33.07	9.83	1.61	4.44	5.2	46.21	89.48	68.22
Wilkinson	128.32	—	107.03	3.15	24.81	.09	4.17	3.89	5.18	32.59	40.83
Worth	176.66	.27	66.08	17.22	14.18	2.68	—	8.14	3.14	17.63	30.04
HAWAII³											
Hawaii	100.13	1.33	202.97	130.04	—	20.9	11.19	116.3	123.92	89.36	63.66
Honolulu City and County ²	28.84	.1	149.38	61.59	—	6.37	6.72	80.59	79.01	119.38	102.97
Kauai	117.75	—	157.7	98.5	—	21.3	.09	76.14	304.85	44.55	75.45
Maui	241.55	—	191.75	95.13	—	14.84	3.79	171.7	16.01	208.15	54.78
IDAHO											
Ada	133.15	59.43	140.72	88.54	13.05	13.66	18.29	42.29	36.8	119.54	54.04
Adams	227.45	—	114.88	34.7	10.54	8.22	33.67	11.31	—	22.1	20.05
Bannock	98.6	11.96	116.5	59.78	42.97	.94	5.23	49.63	8.59	52.59	57.81
Bear Lake*	119.68	3.52	99.17	19.13	1.99	.46	60.15	11.94	3.06	43.16	34.59
Benewah	126.25	7.35	68.36	15.48	2.23	4.34	124.92	20.04	6.68	31.4	66.91
Bingham	120.12	.85	93.02	23.45	4.69	.46	18.74	24.59	4.3	32.15	28.26
Blaine	239.88	45.48	158.88	124.12	25.45	23.21	8.37	69.87	—	284.71	113.4
Boise	304.07	—	143.09	4.11	23.23	8.43	4.32	4.11	—	22.2	56.13
Bonner*	240.58	38.41	108.4	40.97	29.64	1.38	5.92	10.24	1	133.86	119
Bonneville	77.43	44.58	124.43	96.25	35.13	5.84	15.75	63.27	—	50.07	54.22
Boundary	226	2.24	145.78	15.27	—	—	13.23	27.59	—	68.61	44.69
Butte*	260.72	2.24	100.77	—	—	—	30.39	13.12	—	38.71	63.34
Camas	651.16	—	163.95	15.12	—	—	120.93	17.44	—	17.44	25.58
Canyon	102.81	12.79	80.52	41.78	38.7	5.31	40.8	28.94	47.94	34.36	45.13
Caribou	410.52	2.57	188.43	20.95	.14	19.87	44.88	26.76	—	37.71	82.18
Cassia	187.92	.74	124.15	35.05	89.8	—	122.66	26.21	—	11.5	67.13
Clark	749.4	—	167.47	27.71	—	—	95.18	—	—	33.73	55.42
Clearwater	803.69	—	130.8	21.87	—	7.57	2.45	191.08	—	86.53	47.16
Custer	210.62	2.09	80.49	32.01	1.62	.93	13.92	12.53	—	20.18	11.6
Elmore	147.65	7.7	79.73	16.41	16.41	—	6.95	22.89	—	12.56	25.45
Franklin	120.87	.19	54.87	3.99	10.94	—	5.33	8.84	—	20.16	36.99
Fremont	178.45	.52	67.71	19.06	24.67	—	30.19	28.89	—	27.26	41.57
Gem	98.87	1.56	102.27	12.67	—	.21	51.95	16.7	—	30.93	43.67
Gooding	202.4	—	53.77	12.9	20.25	.82	27.75	208.85	—	13.35	33.97
Idaho	509.58	12.13	99.77	4.96	9.11	—	11.93	11.26	—	87.18	70.09
Jefferson	101.41	—	48.03	50.31	6.72	.05	7.25	3.54	—	12.7	32.96
Jerome	171.64	15.17	81.84	28.43	13.26	2.42	6.92	29.36	7.09	73.25	25.09
Kootenai	164.89	8.68	110.88	48.53	38.15	8.77	11.26	24.8	—	154.11	65.11
Latah	240.47	5.76	110.45	20.98	5	.03	4.79	28.19	1.09	53.24	107.5
Lemhi	167.94	—	89.65	13.95	—	—	2.72	19.26	—	270.81	41.49
Lewis	613.44	21.74	150.42	6.5	—	2.25	49.98	19.99	—	41.48	150.67
Lincoln	310.3	—	82.08	101.4	—	—	22.77	32.57	—	55.6	52.95
Madison	116.25	.72	66.37	19.99	66.2	2.09	9.21	36.23	—	86.92	42.59
Minidoka	133.6	—	135.48	35.65	37	—	115	17.83	—	69.43	45.48
Nez Perce	211.02	54.02	122.44	97.68	61.93	16.42	9.95	71.78	—	87.84	108.32

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43	44		45
GEORGIA—Con.											
Spalding	23.69	126.83	8.01	179.58	519.95	16.69	1,858.89	1,858.89	712.23	895.85	2,039.75
Stephens	49.28	84.92	14.46	65.75	395.43	—	386.68	374.24	—	218.09	811.22
Stewart	141.72	82.43	1.63	60.74	143.71	—	284.16	282.36	—	275.13	371.29
Sumter	16.63	90.94	40.86	74.08	199.07	—	969.22	969.22	266.24	299.6	1,299.47
Talbot	38.16	141.01	19.66	68.46	121.78	—	589.95	589.95	158.78	416.31	551.78
Taliaferro	38.15	141.32	4.3	33.85	72.54	—	52.12	47.82	—	—	530.36
Tattnall	15.75	113.57	16.45	41.92	226.03	—	530.01	513.4	169.27	321.12	427.38
Taylor	104.29	99.04	22.96	213.21	58.98	—	498.84	498.84	246.67	140.92	477.35
Telfair	34.73	88.24	11.32	74.86	115.33	—	566.28	565.6	—	414.51	844.97
Terrell	36.78	84.39	4.51	115.31	202.67	—	277.14	277.14	—	219.08	467
Thomas	24.89	153.17	3.22	101.29	835.43	25.03	170.13	133.05	3.05	117.57	778.9
Tift	53.38	186.95	46.27	64.12	195.25	—	1,257.12	1,092.24	288.6	87.84	1,575.96
Toombs	10.92	147.9	28.98	45.95	87.42	—	647.29	647.29	152.97	214.27	1,160.51
Towns	23.9	80.6	9.64	93.99	141.43	—	563.2	478.97	45.06	433.92	490.11
Treutlen	27.78	109.44	6.61	73.01	22.53	—	31.17	30.15	—	—	324.41
Troup	21.85	130.22	20.4	63.52	798.88	—	1,262.24	1,262.24	265.33	944.01	764.03
Turner	23.33	107.96	14.44	127.51	118.63	—	1,244.59	1,235.70	429.3	402.53	965.46
Twiggs	33.12	151.02	10.23	26.74	12.26	—	174.21	174.21	122.56	51.66	542.19
Union	30.69	182.67	.07	81.48	92.07	—	137.51	134.96	—	131.54	818.54
Upson	35.55	90.33	33.5	58.91	310.33	—	732.72	732.72	93.04	259.74	328.9
Walker	11.35	70.25	1.96	71.69	304.68	—	623.48	623.48	261.6	315.17	723.43
Walton	15.84	102.22	34.84	109.32	273.35	—	841.81	838.52	293.87	265.34	913.03
Ware	29.16	130.93	31.83	78.67	72.23	—	802.63	802.63	341.18	324.98	469.16
Warren	30.83	98.98	96.48	196.97	93.15	—	1,575.74	1,575.74	108.32	150.97	2,096.65
Washington	23.86	90.41	64.39	62.98	283.63	—	1,118.38	1,115.62	608.49	135.86	1,180.71
Wayne	22.49	85.65	18.23	87.27	42.17	—	1,014.25	1,005.28	—	225.2	1,954.78
Webster	41.03	114.63	—	75.38	30.33	—	100.36	100.36	—	100.36	702.05
Wheeler	33.65	106.83	6.08	38.11	18.04	—	114.33	97.3	—	29.19	315.67
White	44.49	158.74	38.66	74.97	200	—	840.4	831.41	436.18	221.81	609.17
Whitfield	22.85	93.55	37.19	52.14	1,101.05	—	1,251.06	1,251.06	—	1,072.03	2,293.20
Wilcox	17.62	119.95	2.32	64.62	32.92	—	367.21	341.53	204.92	126.09	252.19
Wilkes	25.61	86.08	12.76	120	729.28	—	447.04	447.04	126.15	264.86	926.77
Wilkinson	24.16	142.95	.46	49.07	57.87	—	136.01	134.15	—	131.47	1,419.22
Worth	15	74.63	19.82	75.9	296.51	—	329.18	329.18	121.8	71.04	659.23
HAWAII³											
Hawaii	36.86	166.41	55.49	236.36	142.9	—	1,213.50	1,213.50	—	97.73	866.41
Honolulu City and County ²	49.61	58.01	140.51	217.4	242.56	—	1,948.31	1,852.53	—	52.14	1,157.69
Kauai	49.65	116.38	44.1	392.01	149.45	—	919.34	919.34	—	88.58	780.1
Maui	69.34	192.35	76.55	153.12	144.92	—	1,779.13	1,779.13	—	351.1	1,004.67
IDAHO											
Ada	49.19	80.49	57.91	121.88	28.09	—	874.8	865.88	542.19	5.15	944.63
Adams	73.76	49.6	13.62	146.49	52.69	—	215.37	215.37	—	45.23	640.71
Bannock	33.22	94.51	19.25	56.24	75.26	10.54	586.15	584.33	15.96	25.16	719.34
Bear Lake*	122.28	105.45	15.92	166.67	84.94	—	150.44	150.44	—	59.69	764.62
Benewah	43.42	46.54	36.63	150.97	196.73	—	692.27	451.24	8.35	16.92	832
Bingham	36.87	44.07	30.46	61.09	35.75	—	504.25	459.89	308.83	82.46	593.68
Blaine	153.87	115.58	84.65	174.37	225.86	—	1,671.87	1,667.69	925.48	168.6	1,268.10
Boise	101.36	123.36	58.18	38.65	31.46	—	1,006.78	1,003.08	990.95	7.2	1,029.61
Bonner*	54.95	50.36	7.68	72.35	126.03	—	575.52	572.93	—	256.39	737.43
Bonneville	37.82	82.64	46.43	63.36	424.54	—	1,338.55	1,338.55	563.39	723.41	714.69
Boundary	45.91	89.18	18.53	60.98	556.86	—	663.34	663.34	—	287.69	988.09
Butte*	67.5	107.17	15.99	181.06	78.37	—	183.62	183.62	—	2.24	1,428.66
Camas	188.37	233.72	48.84	184.88	36.05	—	920.93	920.93	534.88	—	1,541.86
Canyon	30.89	63.62	49.75	71.32	28.55	—	919.37	919.35	756.46	4.53	538.19
Caribou	122.74	148.82	102.6	80.56	212.76	—	1,371.72	1,363.61	67.59	95.16	2,881.18
Cassia	32.03	89.24	12.06	88.07	341.54	—	1,596.17	1,596.17	1,021.32	363.19	1,337.54
Clark	159.04	180.72	67.47	916.87	113.25	—	984.34	984.34	—	140.96	5,537.35
Clearwater	69.45	89.94	29.98	139.76	91.65	—	943.35	940.89	—	281.45	1,139.12
Custer	55.44	76.32	26.21	106.47	104.85	—	510.79	509.63	—	94.87	680.58
Elmore	26.41	121.62	32.69	86.47	89.1	—	682.77	681.05	515.19	39.34	418.98
Franklin	37.85	50.12	9.32	95.39	48.5	—	600.57	591.16	564.05	25.01	479.41
Fremont	43.47	124.63	148.09	127.39	100.14	—	2,198.46	2,088.49	798.26	40.19	2,056.41
Gem	45.01	55.06	27.46	14.58	33.19	—	286.86	286.86	223.65	—	328.54
Gooding	54.67	35.02	93.21	58.79	54.74	—	1,550.28	1,550.06	706.04	—	972.03
Idaho	52.13	51.06	25.06	220.12	65.6	—	771.98	762.46	—	78.33	1,324.64
Jefferson	21.64	33.8	29.89	23.7	14.71	—	524.57	524.57	485.11	3.23	670.26
Jerome	54.73	66.9	31.89	45.62	42.04	—	604.71	604.71	423.61	91.35	501.59
Kootenai	58.92	116.86	39.58	121.61	101.64	—	879.99	862.2	294.55	205.06	690
Latah	25.02	59.57	11.61	70.36	74.58	—	246.92	242.85	78.83	54.23	434.72
Lemhi	48.16	63.6	46.43	28.28	142.5	—	1,211.04	1,211.04	60.51	182.76	1,385.40
Lewis	74.21	79.21	41.73	81.71	122.44	—	748.88	748.88	712.39	23.74	1,349.33
Lincoln	72.01	104.85	53.75	50.83	77.84	—	932.75	932.75	888.27	—	1,696.06
Madison	25.66	28.18	28.95	70.04	33.34	—	706.28	706.28	387.93	59.17	549.66
Minidoka	47.55	63.31	27.37	46.3	460.25	—	525.25	525.25	148.97	20.86	898.97
Nez Perce	54.54	114.04	73.38	106.74	122.14	10.36	1,217.40	1,213.85	—	145.92	1,960.81

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
IDAHO—Con.											
Oneida	230.95	3.36	133.04	22.47	26.09	2.84	50.63	111.6	—	2.32	32.29
Owyhee	162.01	.9	63.42	10.39	31.96	—	170.1	13.68	—	18.98	17.48
Payette	86.19	1.2	81.27	17.74	10.97	.3	8.27	31.82	—	41.14	90.9
Power	317.71	—	119.26	20.52	—	—	85.01	49.31	119.02	145.49	69.95
Shoshone	294.14	3.57	135.7	71.38	30.73	5.49	—	12.05	—	321.16	166.36
Teton	103.52	—	43.92	5.61	33.28	2.9	21.48	9.09	—	7.55	14.32
Twin Falls	191.94	22.98	92.74	67.12	20.78	4.82	24.02	21.7	36.42	45.1	35.78
Valley*	458.06	4.63	627.69	46.19	59.09	1.38	71.36	28.54	14.15	213.45	194.92
Washington	207.3	53.68	152.3	43.11	.92	3.46	158.3	17.18	—	139.39	50.12
ILLINOIS											
Adams	138.6	11.65	97.48	70.35	26.35	3.97	12.08	57.71	26.16	48.79	22.99
Alexander*	136.78	4.6	215.1	.29	2.64	—	2.15	14.76	119.48	—	—
Bond	141.07	8.14	67.67	15.47	9.73	—	6.62	21.74	26.6	92.92	—
Boone	116.64	—	74.19	37.74	27.31	8.59	5.4	51.35	70.5	41.62	18.21
Brown	275.63	—	78.13	11.88	1.72	—	41.88	15.63	21.72	63.75	1.25
Bureau	165.79	.73	77.06	41.58	2.77	.08	8.62	38.81	4.2	24.15	36.57
Calhoun	563.76	—	54.28	25.94	54.08	.4	98.18	—	17.36	—	—
Carroll	177.03	1.95	67.43	51.46	13.96	—	4.26	28.33	14.25	7.45	6.62
Cass	272.81	.9	69.26	11.67	—	—	36.96	43.13	23.34	56.76	2.26
Champaign	135.62	31.06	119.8	56.3	69.21	9.52	6.24	86.63	55.31	80.91	5.71
Christian	149.38	3.83	70.63	35.53	4.55	2.91	3.66	72.21	96.92	46.27	8.03
Clark	239.71	—	104.04	20.43	.8	—	10.13	34.09	8.76	13.66	2.16
Clay	106.55	12.22	78	24.24	11.67	3.68	4.03	25.56	32.58	37.51	24.38
Clinton	135.24	—	70.71	17.53	3.39	—	1.56	15.66	—	13.85	2.46
Coles	87.06	16.9	130.93	92.64	8.89	.94	2.93	16.02	12.91	59.12	2.38
Cook	142.44	92.16	255.81	100.13	54.82	8.57	.03	162.72	196.67	144.88	51.77
Crawford	201.94	3.37	59.23	32.84	8.4	—	4.7	19.32	4.37	23.68	.33
Cumberland	245.5	—	56.23	4.12	36.98	—	16.03	316.05	18.44	—	.18
De Kalb	187.66	21.7	113.53	72.11	20.98	—	2.9	74.74	27.07	35.16	19.1
De Witt	227.51	—	164.33	28.22	7.38	—	18.64	11.73	34.47	29.35	3.51
Douglas	145.61	—	85.81	19.55	10.91	—	12.32	13.69	—	26.06	.2
Du Page	178.89	24.73	144.07	95.8	23.2	8.14	18.21	169.67	30.31	73.22	15.36
Edgar	124.04	.05	71.82	42.33	—	—	12.09	8.26	28.55	30.54	6.76
Edwards	70.56	—	46.57	12.91	—	—	7.86	8.42	29.88	31.84	20.06
Effingham	241.83	—	76.52	42.54	—	—	2.04	42.09	10.77	25.14	—
Fayette	168.06	.66	62.35	13.72	4.54	—	4.87	16.29	—	30.05	.89
Ford	195.14	—	98.84	31.49	6.71	—	20.12	35.87	58.88	30.57	3.81
Franklin	93.04	.56	101.45	24.54	10.6	—	1.83	13.8	79.56	30.62	6.37
Fulton	155.78	—	77.9	49.55	12.32	—	11.93	33.87	23.67	58.27	8.51
Gallatin	303.57	1.33	71.08	—	4.59	—	9.77	17.92	19.69	—	—
Greene	173.58	—	48.12	23.01	1.02	—	35.15	6.67	37.31	17.22	—
Grundy	195.7	7.36	118.34	58.16	14.34	.06	2.02	6.05	10.47	42.95	29.51
Hamilton	218.63	—	26.33	3.94	24.01	—	21.34	3.36	20.88	—	9.28
Hancock	193.68	—	65.41	22.26	.75	—	9.71	222.07	7.45	11.74	—
Hardin	153.31	—	41.24	—	11.05	—	—	15.79	54.26	—	—
Henderson	330.17	—	55.71	8.68	10.32	—	65.33	6.45	51.96	—	1.17
Henry	149.21	6.5	82.98	39.09	.58	10.56	5.83	43.68	26.17	70.63	11.74
Iroquois	187.07	—	65.11	44.58	—	—	14.86	9.45	—	45.69	10.91
Jackson	72.52	41.14	105.57	30.94	21.67	14.52	4.99	33.24	27.8	38.87	6.18
Jasper	318.85	—	92.52	26.89	3.39	—	8.65	14.67	12.32	67.8	7.33
Jefferson	204.43	21.31	95.75	43.39	8.39	4.27	1.59	20.21	69.61	53.39	13.92
Jersey	62.09	—	80.91	7.27	10.61	—	17.22	4.22	49.18	36.79	2.68
Jo Daviess	223.06	—	86.95	49.03	23.92	—	8.36	27.64	16.8	10.88	6.24
Johnson	108.46	—	38.29	—	.31	—	14.51	1.7	26.48	.23	—
Kane	178.42	32.28	196.48	89.58	17.37	9.62	.37	129.11	34.83	70.02	30.37
Kankakee	162.78	27.88	130.22	55.04	5.73	4.48	3.9	42.49	61.72	66.46	14.72
Kendall	84.69	—	40.4	37.6	60.55	—	2.07	60.97	15.99	30.92	6.95
Knox	142.86	7.92	123.03	56.15	24.83	5.92	.68	55.03	17.13	120.49	37.7
Lake	142.37	7.22	155.13	80.51	10.53	11.54	2.63	148.72	18.93	55.04	16.49
La Salle	154.66	11.61	92.65	39.38	6.28	.69	1.58	16.18	43.2	39.75	24.27
Lawrence	167.22	—	60.57	14.06	3.97	—	9.2	11.03	19.67	22.5	—
Lee	150.76	3.17	101.06	70.72	5.01	—	4.92	20.83	18.38	22.22	1.28
Livingston	155.36	6.53	78.45	38.62	.76	—	3.57	223.86	15.76	33.23	26.28
Logan	120.51	.13	85.94	64.29	9.71	.03	4.06	143.81	51.02	37.11	—
McDonough	147.08	15.87	72.44	34.64	7.79	4.74	4.22	24.74	44.42	47.87	17.66
McHenry	146.24	.29	124.87	48.16	2.07	1.05	.9	72.08	19.4	37.52	2.17
McLean	140.81	31.97	132.2	58.97	22.07	7.53	.83	64.56	30.59	33.21	27.72
Macon	146.12	3.84	131.4	72.07	4.62	6.52	15.32	130.17	96.62	128.81	7.11
Maccoupin	138.22	—	95.07	16.45	11.29	—	6.37	14.94	13.86	21.27	2.35
Madison	105.41	18.6	110.5	49.21	22.62	2.33	36.61	37.82	33.87	45.59	25.93
Marion	93.25	5.75	84.57	49.63	20.24	—	2.46	16.22	31.87	27.83	17.54
Marshall	186.25	3.83	72.72	41.13	12.75	—	1.33	11.03	33.31	32.14	1.02
Mason	194	31.33	69.74	29.55	29.67	—	54.1	295.9	5.77	22.24	—
Massac	102.05	3.78	81.7	25.89	—	.52	2.93	3.13	53.53	9.06	34.62
Menard	83.18	—	115.71	29.45	6.96	—	14.89	5.18	40.21	—	—

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
IDAHO—Con.											
Oneida	96.87	87.32	60.45	238.7	39.01	—	1,315.16	1,309.48	1,251.61	57.35	999.23
Owyhee	48.64	47.04	52.64	89.69	44.65	—	890.13	890.13	351.68	64.92	818.42
Payette	33.37	78.17	46	39.38	53.41	—	810.69	793.91	701.51	30.37	517.96
Power	67.77	110.88	116.1	65.22	47.73	—	1,669.42	1,669.42	153.63	—	2,167.35
Shoshone	88.49	68.6	45.71	39.08	47.28	—	651.45	650.17	—	52.12	1,284.51
Teton	72.37	165.25	11.22	13.16	28.83	—	2,040.25	2,015.29	1,337.07	50.7	2,198.34
Twin Falls	26.75	57.6	41.65	34.1	68.95	—	684.11	682.04	444.35	58.99	1,170.01
Valley*	43.06	162.87	111.17	224.71	266.02	—	2,245.62	2,203.68	973.96	238.73	2,256.63
Washington	91.4	63.85	37.52	265.15	279.89	—	619.46	619.05	319.24	10.37	1,675.58
ILLINOIS											
Adams	38.43	82.96	95.6	61.22	95.38	1.24	1,161.92	1,161.92	472.84	13.55	1,513.86
Alexander*	38.23	141.47	11.34	12.22	1,356.77	13.2	223.11	223.11	112.44	74.11	1,696.52
Bond	60.52	51.32	31.81	50.35	108.85	—	978.09	978.09	199.78	533.19	724.24
Boone	29.66	95.08	56.19	56.43	31.93	18.62	956.7	956.7	708.5	16.05	1,128.78
Brown	105.78	52.66	7.66	72.81	113.75	—	356.88	356.88	142.19	133.44	1,213.75
Bureau	95.64	43.48	46.14	63.18	290.63	2.04	685.19	685.05	431.8	72.22	1,705.31
Calhoun	792.26	61.66	1	12.37	44.5	—	45.5	45.5	23.75	14.77	669.53
Carroll	75.65	58.44	22.71	62.93	70.5	8.22	789.73	765.13	629.15	66.3	1,253.27
Cass	51.42	106.82	14.15	130.16	73.32	1.88	617.51	603.96	147.17	131.21	1,360.73
Champaign	53.85	91.8	38.22	96.46	132.24	25.62	743.54	743.5	337.9	24.46	2,193.67
Christian	54.77	128.04	26.4	70.17	86.73	5.44	364.47	311.49	174.6	13.76	1,182.78
Clark	59.93	83.95	16.73	104.49	591.6	—	307.84	306.64	102.78	38.07	918.73
Clay	74.39	99.12	17.16	78.56	618.11	6.11	440.23	439.88	114.82	191.01	1,094.33
Clinton	85.16	41.56	44.28	84.03	186.95	—	877.97	877.97	392.22	86.97	1,235.38
Coles	33.84	87.97	33.76	163.66	221.45	20.44	824.44	824.44	266.87	243.27	2,120.95
Cook	38.67	132.6	198.89	185.72	456.56	197.39	3,586.10	3,579.29	547.78	177.77	5,319.31
Crawford	63.45	55.95	16.94	63.97	47.84	—	265.44	265.44	129.66	35.97	556.26
Cumberland	78.88	60.44	28.2	587.79	214.97	—	622.8	310.23	269.05	28.47	483.93
De Kalb	67.82	78.17	53.83	195.28	62.28	14.28	1,217.04	1,199.24	681.7	142.38	1,940.24
De Witt	70.62	173.8	19.11	133.31	86.63	1.85	282.82	282.82	11.61	131.17	1,744.33
Douglas	132.83	49.19	30.96	101.87	121.37	1.01	804.13	803.93	132.73	270.37	1,397.14
Du Page	51.12	112.52	96.46	113.59	339.79	11.21	2,264.01	2,259.31	472.53	679.15	2,916.22
Edgar	70.28	80.52	37.05	122.8	65.06	15.57	562.72	562.72	196.46	3.18	1,108.18
Edwards	130.59	70.56	126.95	81.64	95.53	—	955.67	955.67	292.47	60.88	1,108.71
Effingham	32.22	59.3	38.58	157.18	119.54	6.96	1,106.25	1,106.25	608.48	155.95	1,619.88
Fayette	69.94	45.59	20.32	90.02	73.68	2.39	427.72	427.72	100.65	79.11	518.72
Ford	174.03	67.07	5.86	296.88	53.59	—	249.44	249.44	46.24	73.28	1,164.43
Franklin	61.27	74.44	18.66	71.75	276.89	8.5	870.42	870.42	154.1	572.34	656.49
Fulton	59.77	60.39	16.84	73.17	64.4	10.35	445.2	443.16	105.92	134.67	990.66
Gallatin	97.88	160.97	69.45	70.93	176.22	—	1,129.42	1,129.42	462.76	165.56	657.78
Greene	167.86	42.52	4.7	45.32	383.65	—	303.76	301.15	26.06	147.65	546.24
Grundy	92.27	74.51	69.36	123.74	88.71	3.14	1,200.77	1,200.77	697.47	140.43	1,445.40
Hamilton	138.37	113.2	28.42	38.62	401.18	—	725.7	725.7	31.32	317.68	962.31
Hancock	79.23	49.89	24.66	106.81	123.32	—	669.56	654.09	211.74	170.1	876.87
Hardin	61.56	46.17	6.91	41.24	267.96	—	468.23	468.23	—	30.39	552.09
Henderson	100.4	67.09	34.72	102.04	33.43	—	655.29	614.24	436.9	135.7	609.2
Henry	64.49	62.62	29.15	89.49	92.48	6.39	670.72	670.72	271.86	132.72	1,315.30
Iroquois	137.55	65.26	24.54	119.15	87.05	2.59	522.94	522.94	174.86	32.35	1,198.04
Jackson	46.54	108.61	73.78	110.18	112.21	16.84	1,286.70	1,286.70	141.23	140.63	1,554.06
Jasper	73.81	58.49	20.5	89.23	224.92	—	344.62	337.56	205.92	23.98	772.64
Jefferson	33.74	62.29	16.65	84.6	110.1	9.82	445.2	445.2	165.82	132.21	1,252.80
Jersey	304.06	67.49	3.1	33.93	63.12	3	140.51	140.51	13.38	97.29	647.93
Jo Daviess	86.9	84.29	26.44	135.43	75.01	—	462.75	462.75	250.65	38.19	925.58
Johnson	54.27	36.05	23	31.42	91.94	—	503.55	496.22	202.41	105.91	190.13
Kane	54.99	129.91	167.89	131.36	182.8	23.03	2,927.76	2,753.56	1,259.70	235.68	2,544.91
Kankakee	37.82	83.02	53.58	79.86	27.25	18.75	1,257.92	1,254.10	481.87	9.21	1,291.78
Kendall	65.44	99.64	63.58	40.13	19.5	—	1,263.42	1,196.60	1,003.51	1.46	1,057.00
Knox	55.47	121.73	67.33	113.56	67.68	—	1,009.85	994.96	46.93	38.7	1,383.31
Lake	64.65	100.57	112.46	158.59	157.52	14.01	2,355.67	2,318.75	998.3	393.56	2,572.28
La Salle	79.83	87.5	48.34	73.61	184.79	9.01	1,182.01	1,180.87	393.46	331.87	1,333.29
Lawrence	66.69	31.01	.82	97.07	128.02	4.35	275.64	275.64	—	264.42	1,362.69
Lee	86.15	31.09	31.09	81.04	57.79	17.99	592.45	590.78	448.87	17.19	1,317.67
Livingston	89.88	35.59	42.93	74.49	66.63	.64	855.51	855.51	458.48	98.65	905.73
Logan	47.14	68.29	14.92	75.53	24.76	16.76	286.14	286.14	182.55	5.78	1,084.83
McDonough	51.59	69.78	61.99	109.72	155.1	10.75	964.69	964.69	387.94	83.16	1,178.29
McHenry	69.13	98.96	82.04	200.27	71.73	2.02	1,810.67	1,804.59	716.27	330.58	1,740.97
McLean	52.3	99.53	94.3	130.56	76.13	21.84	1,594.52	1,589.23	620.67	48.04	1,720.89
Macon	45	83.02	65.6	212.75	140.39	31.7	1,448.61	1,440.74	101.72	358.75	2,107.61
Macoupin	57.03	41.49	27.72	90.79	102.46	1.22	639.87	630.12	405.91	162.71	485.37
Madison	58.87	101.26	58.52	84.55	158.59	7.55	996.17	995.35	436.68	89.37	1,201.84
Marion	47.22	48.94	40.5	398.37	245.49	28.47	795.63	792.2	221.99	257.67	1,432.16
Marshall	93.83	39.33	26.27	92.19	102.51	—	897.72	896.94	139.57	163.03	393.07
Mason	92.03	52.02	81.15	74.67	35.49	—	1,281.45	1,278.18	247.98	32.1	1,284.90
Massac	108.89	105.89	19.82	41.54	428.86	7.96	525.76	525.76	125.59	113.46	562.21
Menard	53.24	40.86	68.45	83.74	121.05	—	1,549.56	1,549.56	1,144.51	269.12	1,538.23

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
IOWA—Con.											
Davis	312.3	5.68	49.49	7.93	12.79	.83	6.98	17.64	3.55	98.5	25.81
Decatur	319.48	1.46	60.74	5.59	3.04	.97	37.9	23.45	.49	19.56	36.2
Delaware	390.74	3.89	70.95	31.23	—	.97	1.13	81.92	30.85	40.42	46.9
Des Moines	201.72	18.98	117.75	77.74	13.74	7.45	18.28	48.96	46.57	61.98	26.85
Dickinson	392.56	.76	89.22	19.27	12.34	—	23.59	21.24	—	95.83	51.76
Dubuque	225.17	57.12	96.54	50.09	9.41	4.49	9.35	54.82	143.43	87.5	67.26
Emmet	303.13	5.85	114.45	8.82	6.12	3.06	9.9	35.81	1.8	114.63	44.36
Fayette	102.35	2.45	65.77	24.89	22.98	4.85	1	59.34	10.74	42.75	107.07
Floyd	209.4	9.67	101.52	26.91	11	3.63	5.14	33.92	61.92	53.63	30.54
Franklin	324.23	128.53	100.84	19.33	—	—	.91	26.41	13.34	25.69	29.86
Fremont	387.09	—	39.66	4.8	78.56	—	15.16	40.54	—	107.22	11.37
Greene	400.2	3.06	103.85	18.08	3.56	2.77	17.29	57.91	6.62	69.27	52.37
Grundy	364.26	.08	86.63	12.16	6.48	.65	3.16	88.01	17.67	43.92	39.55
Guthrie	302.36	4.82	65.67	6.57	4.12	—	3.59	28.63	—	35.46	52.01
Hamilton	275.12	5.84	100.73	44.16	9.07	4.53	11.8	91.6	—	54.22	23.79
Hancock	336.41	—	102.7	6.58	6.09	.99	13.99	15.47	11.44	167.79	23.95
Hardin	271.65	6.1	80.13	16.91	8.03	1.77	22.16	49.57	12.58	235.36	124.24
Harrison	306.37	.33	88.64	7.88	86.54	.53	52.2	17.73	5.84	48.46	17.47
Henry	249.16	5.39	86.68	16.01	5.79	—	17.47	76.71	2.37	98.05	30.5
Howard	323.16	7.68	81.92	6.04	5.84	.51	41.78	104.44	41.37	38.19	57.14
Humboldt	311.19	1.53	83.31	12.27	10.55	.29	—	50.43	—	43.14	58.1
Ida	396.84	4.44	89.78	19.24	4.32	.74	3.08	113.95	—	54.38	64.37
Iowa	337.36	—	91.35	23.8	—	.07	2.02	17.75	—	62.22	28.54
Jackson	183.23	3.04	74.14	9.72	6.53	1.6	3.34	36.75	18.15	72.44	32.76
Jasper	208.8	5.98	96.56	51.06	8.12	.06	10.4	32.14	14.6	89.43	53.14
Jefferson	194.6	20.06	90.29	15.68	26.74	.77	15.5	37.39	5.15	32.42	18.52
Johnson	279.53	24.04	93.58	37.71	20.34	7.36	3.73	77.46	66.57	227.76	50.18
Jones	193.27	1.36	52.98	6.12	22.97	.78	.83	67.06	3.84	25.25	22.43
Keokuk	298.95	—	58.13	6.12	25.88	.35	26.65	11.82	—	27.51	35.02
Kossuth	359.3	8.21	74.08	8.71	—	11.49	14.37	40.4	11.1	32.63	32.35
Lee	216.31	47.56	115.2	47.61	—	—	3.14	33.54	11.09	79.66	31.17
Linn	174.53	89.14	158.69	63.35	22.99	3.47	.58	69.74	45.91	124.64	64.51
Louisa	246.07	—	92.87	9.9	15.15	.83	84.38	13.06	—	135.97	31.04
Lucas	297.77	16.79	75.22	6.52	22.86	.11	35.34	13.81	24.63	35.9	32.8
Lyon	357.05	4.1	37.03	9.11	9.45	.67	28.09	80.34	6.77	39.12	42.97
Madison	245.33	1.76	77.44	5.27	5.78	—	17.49	24.52	1.98	57.53	13.25
Mahaska	282.71	5.7	65.31	18.11	24.13	8.73	9.19	18.16	39.3	92.2	1.56
Marion	201.09	4.24	88.97	5.1	5.26	—	.86	63.27	—	47.51	11.26
Marshall	183.42	5.35	106.26	56.24	18.32	.41	2.55	38.54	24.31	153.42	4.32
Mills	200.44	—	76.21	6.69	22.84	6.69	39.78	50.59	.5	31.88	4.2
Mitchell	302.07	1.35	97.21	9.61	86.52	.36	38.81	39.35	.27	46.36	35.85
Monona	404.37	16.33	104.5	11.52	11.02	—	104.7	35.97	19.44	82.86	42.18
Monroe	402.56	7.77	86.03	19.23	1.23	—	8.14	18.49	—	41.66	4.68
Montgomery	357.99	3.78	87	39.05	60.8	13.69	9.15	24.27	15.2	40.23	19.82
Muscatine	125.15	9.33	119.08	59.62	23.15	1.46	6.46	50.49	65.84	132.32	77.21
O'Brien	322.49	5.85	45.51	15.17	56.62	—	1.2	65.47	2.33	68.6	17.5
Osceola	311.91	4.79	108.1	9.44	15.64	—	21.28	59.34	—	91.47	23.11
Page	292.96	97.3	107.36	14.06	5.78	.06	20.97	103.61	10.49	104.68	25.5
Palo Alto	642.07	4.44	85.83	12.63	9.08	.79	.49	76.46	6.31	64.42	60.08
Plymouth	294.79	2.94	63.97	36.07	7.52	.04	.25	57.88	18.67	98.89	30.92
Pocahontas	322.96	1.78	100.21	9.22	2.78	.33	—	49.33	1.89	29	48.44
Polk	143.77	71.44	136.9	50.74	39.62	7.57	8.24	58.57	100.43	118.37	36.08
Pottawattamie	183.8	17.91	116.92	70.11	6.19	4.97	4.83	67.66	22.32	180.75	45.61
Poweshiek	256.92	2.69	73.25	13.97	6.9	.53	2.85	32.09	14.39	40.84	84.22
Ringgold	532.65	.56	54.82	6.92	14.59	.19	128.16	28.06	—	80.45	23.57
Sac	275.82	7.68	80.84	11.68	—	—	9.09	36.04	—	40.21	39.8
Scott	235.99	7.91	76.74	79.6	20.08	3.53	12.96	82.38	51.72	66.88	31.91
Shelby	397.55	7.96	84.42	30.92	11.86	4.75	9.26	47.68	—	49.98	63.61
Sioux	220.54	3.11	61.3	18.5	2.15	.42	3.33	87.78	9.91	46.74	23.24
Story	211.74	8.04	99.28	42.35	11.79	4.96	9.85	67.83	11.42	92.72	35.67
Tama	363.11	.11	94.69	24.89	3.51	.06	.34	26.76	10.35	35.75	21.5
Taylor	401.89	.42	78.49	8.49	3.62	.42	8.63	26.86	—	56.5	25.88
Union	248.79	4.28	97.6	35.04	23.07	.08	7.06	44.56	294.22	93.87	77.7
Van Buren	368.52	.38	71.47	9.48	5.38	.26	1.92	28.18	1.54	22.93	38.04
Wapello	205.45	32.99	78.2	57.85	9.28	—	5.93	46.86	54.16	122.24	72.02
Warren	169.02	—	69.19	29.12	5.26	2.84	.48	87.62	13.43	53.27	34.12
Washington	248.04	2.9	70.75	12.46	10.48	.34	2.12	23.33	—	59.84	38.73
Wayne	347.74	—	71.13	19.86	4.53	.15	7.16	40.75	46.01	78.72	56.08
Webster	210.23	15.99	83.56	41.01	18.89	15.92	7.41	44.39	35.91	59	33.37
Winnebago	243.32	14.44	124	11.93	1.59	5.26	26.7	56.49	1.67	53.07	34.38
Winneshiek	346.66	5.58	71.13	9.3	18.99	—	7.87	35.92	7.2	39.83	43.08
Woodbury	181.27	102.69	120.48	70.84	17.07	6.36	5.36	102.91	90.16	62.83	36.95
Worth	468.15	.25	58.23	8.01	17.8	—	23.39	18.31	3.05	18.82	24.16
Wright	388.36	5.37	84.18	9.84	11.87	.56	8.59	42.93	49.91	106.65	54.65

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Liquor store and insurance trust expenditure	Long-term			
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Total		Total	Education	Utility	
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43	44		45
IOWA—Con.											
Davis	46.17	41.43	37.41	115.43	326.74	—	754.23	754.23	307.8	198.18	1,067.24
Decatur	50.29	49.56	43	98.76	42.64	—	698.25	683.07	444.61	45.92	692.54
Delaware	37.07	36.47	25.72	71.98	67.92	—	714.8	713.39	328.49	18.7	843.13
Des Moines	60.85	53.97	62.78	40.55	93.25	—	1,092.68	1,091.27	425.05	61.79	1,195.14
Dickinson	32.18	78.09	53.48	50.75	190.08	—	1,651.00	1,579.46	415.96	149.06	1,224.36
Dubuque	36.26	53.11	39.92	144.71	129.64	—	594.82	593.81	53.97	4.69	1,235.35
Emmet	51.2	61.36	37.43	110.31	328.5	—	790.35	768.76	527.26	10.53	1,535.81
Fayette	31.73	64.91	24.02	60.97	43.61	—	470.11	467.25	76.2	43.92	699.15
Floyd	26.48	57.99	29.14	75.76	106.54	—	603.16	597.77	257.17	2.06	1,151.89
Franklin	42.93	61.81	27.32	75.79	50.47	—	477.72	477.72	1	122.99	711.26
Fremont	83.35	70.72	16.29	17.3	83.86	—	811.44	739.45	463.25	51.65	1,416.39
Greene	61.66	90.42	40.61	72.13	165.61	—	1,447.43	1,445.26	404.64	249.31	1,036.86
Grundy	36.47	57.46	29.82	118.31	194.73	—	613.05	578.85	409.81	7.13	1,365.96
Guthrie	62.17	96.58	26.09	84.06	265.94	—	1,080.30	1,044.48	588.27	169.79	1,693.17
Hamilton	26.15	78.19	52.42	175.69	666.56	—	1,350.58	1,345.11	450.75	371.32	1,579.99
Hancock	31.52	65.67	22.71	34.32	75.63	—	587.72	500.82	154.95	86.82	818.3
Hardin	28.42	46.78	41.22	58.67	47.85	—	990.53	962.69	419.07	22.27	1,353.12
Harrison	57.98	46.68	61.46	66.12	99.74	—	1,306.43	1,270.06	896.78	169.07	883.26
Henry	26.48	50.44	40.92	115.82	451.85	—	1,474.61	1,218.75	613.43	17.16	1,550.11
Howard	42.08	46.9	51.1	43.11	39.01	—	929.04	929.04	611.82	12.29	751.59
Humboldt	53.59	68.16	18.41	70.75	169.4	—	353.94	350.3	187.04	72	949.57
Ida	59.19	68.44	7.89	18.13	37.37	—	731.04	731.04	610.43	—	1,515.85
Iowa	43.69	38.75	19.57	61.18	99.86	—	1,004.94	959.82	407.19	37.12	1,112.02
Jackson	27.17	33.31	26.57	96.72	159.69	—	506.06	504.96	149.52	2.04	1,045.87
Jasper	33.55	53	40.23	117.39	72.29	—	1,137.05	1,101.83	164.73	23.37	790.27
Jefferson	20.06	33.78	28.1	44.32	77.1	—	571.45	539.44	—	75.03	502.51
Johnson	35.51	52.61	70.15	70.84	127.25	—	1,974.89	1,883.91	175.63	41.2	1,557.43
Jones	28.26	78.33	15.93	29.38	45.7	—	1,130.48	1,122.23	741.61	14.96	1,253.92
Keokuk	30.1	59.08	46.58	50.11	90.74	—	876.06	863.46	491.37	76.94	1,052.70
Kossuth	56.88	47.78	20.48	81.07	81.29	2.89	349.87	340.38	4.22	15.98	596.97
Lee	30.14	53.58	42.03	78.89	301.11	—	1,232.70	1,231.38	73.77	409.55	1,084.98
Linn	31.87	76.7	68.28	46.76	114.18	.82	1,518.19	1,489.40	268.17	15.55	1,806.63
Louisa	48.1	51.76	763.17	64.99	86.96	—	10,740.62	10,740.62	564.95	54.09	10,809.77
Lucas	57.99	52.68	49.81	37.44	81.73	—	1,378.62	1,375.30	406.56	208.86	662.14
Lyon	64.79	50.83	29.84	28.09	259.82	—	635.26	628.99	490.39	21.74	970.82
Madison	32.2	45.52	48.23	84.1	288.22	—	1,778.16	1,777.79	650.66	582.23	808.9
Mahaska	43.89	46.1	53.73	149.01	52.58	—	1,357.68	1,357.49	269.84	3.72	1,548.79
Marion	34.25	42.83	62.18	71.91	352.28	—	1,472.18	1,472.18	674.61	348.45	1,056.38
Marshall	27.99	68.08	46.13	54.21	108.73	1.85	1,148.17	1,068.90	250.59	56.11	1,163.42
Mills	48.38	44.12	20.78	42.05	21.06	—	341.9	341.75	149.78	15.94	628.86
Mitchell	54.81	49.87	19.77	35.67	377	—	596.95	593.8	432.97	—	1,555.62
Monona	59.41	92.18	6.01	110.21	285.64	—	235.75	223.93	—	39.68	1,160.91
Monroe	44	86.03	72.72	68.78	113.77	—	1,233.21	1,223.35	328.49	101.94	653.77
Montgomery	14.61	40.06	72.47	103.88	203.06	—	949.87	949.87	105.14	110.85	1,077.01
Muscatine	27.84	44.78	70.9	84.07	1,247.78	—	4,301.25	4,292.46	340.69	2,871.52	3,437.90
O'Brien	30.34	49.04	30.41	126.68	315.17	—	858.68	649.04	106.32	105.72	1,230.87
Osceola	79.35	65.4	18.04	57.36	347.57	—	327.27	327.27	86.68	42.28	1,023.96
Page	24.07	58.98	49.39	115.88	87.4	—	1,153.90	1,149.19	428.38	203.94	1,081.57
Palo Alto	87.02	63.24	17.56	107.54	412.19	—	565.51	465.47	117.4	68.17	1,288.28
Plymouth	33.94	57.96	45.14	51.75	145.37	—	1,048.48	1,029.29	360.75	88.55	918.72
Pocahontas	111.54	71.21	22.55	68.77	241.64	—	512.72	512.72	248.31	78.32	1,535.61
Polk	28.2	71.4	143.6	122.74	169.83	2.84	2,553.86	2,513.05	399.75	156.21	1,753.49
Pottawattamie	29.73	46.72	69.1	75.56	111.88	1.5	1,265.04	1,258.67	273.81	64.38	1,567.51
Poweshiek	56.23	44.32	31.36	76.89	242.69	—	1,051.17	1,051.17	369.7	2.74	1,070.09
Ringgold	72.03	36.67	29.75	238.35	115.25	—	369.5	369.5	150.23	1.87	903.84
Sac	32.29	51.98	12.35	16.52	312.36	—	372.77	372.77	91.27	170.37	1,110.30
Scott	36.43	65.83	127.9	114.29	84.16	—	1,993.82	1,993.09	129.82	37.9	2,015.04
Shelby	63.07	59.7	41.79	185.15	739.69	—	1,733.18	1,733.18	463.61	749.48	2,170.46
Sioux	30.2	58.19	80.89	82.94	399.96	—	1,203.78	1,197.08	243.72	275.69	1,129.49
Story	37.3	62.78	86.42	51.03	379.91	—	1,824.57	1,823.68	384.24	289.4	1,729.00
Tama	32.58	74.44	22.85	65.84	154.49	—	552.83	547.23	49.44	114.72	776.39
Taylor	46.48	74.45	21.15	151.27	263.99	—	655.16	655.16	332.17	—	1,138.32
Union	84.91	49.71	44.48	85.71	182.83	—	901.85	901.85	310.79	164.75	1,770.08
Van Buren	42.14	74.29	45.47	80.95	161.27	—	612.27	612.27	—	86.33	1,379.02
Wapello	20.24	69.51	121.65	94.08	157.16	—	2,016.72	1,928.23	484.04	41.16	2,163.20
Warren	24.75	48.7	59.64	48.93	289.34	—	1,232.39	1,229.98	630.66	106.59	918.98
Washington	28.98	60.37	37.19	74.28	113.35	—	763.35	748.77	401.14	74.13	922.82
Wayne	41.19	55.94	49.66	40.02	97.27	—	893.09	889.73	554.26	50.97	717.1
Webster	18.02	82.79	40.04	82.23	110.68	—	772.62	772.18	213.64	16.81	1,057.83
Winnebago	58.83	45.98	43.14	52.99	532.04	—	1,319.93	1,042.89	395.69	194.26	1,749.42
Winneshiek	33.2	32.58	52.47	41.6	66.59	—	1,168.96	1,166.58	694.84	.72	1,421.41
Woodbury	30.07	111.13	93.14	179.43	110.05	—	1,647.95	1,647.83	352.89	119.07	1,178.73
Worth	36.11	35.73	19.96	26.57	57.47	—	829.24	816.15	476.03	53.15	1,233.44
Wright	56.61	77.48	54.3	78.31	79.01	—	906.68	844	89.83	69.45	864.87

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
KANSAS											
Allen	114.99	6.62	51.55	35.3	18.98	—	14.2	21.03	34.96	42.88	62.07
Anderson	185.62	2.86	67.42	9.19	28.18	—	36.38	24.71	19.12	20.61	46.68
Atchison	151.1	1.54	99.3	60.31	9.06	6.96	17.06	31.05	29.14	44.17	46.69
Barber	417.4	.55	145.15	34.83	31.36	—	62	30.27	2.74	29.54	57.26
Barton	154.46	6.76	117.41	49.4	32.81	—	29.29	35.88	2.81	58.4	26.48
Bourbon	155.42	64.25	77.45	50.73	30.28	—	26.45	28.04	71.51	25.93	6.27
Brown	149.11	.73	53.72	83.17	32.1	—	46.06	25.54	157.05	71.87	25.26
Butler	134.65	8.19	67.32	24.82	10.06	.76	14.55	51.02	4.51	37.82	31.35
Chase	250.52	.35	83.16	20.44	121.28	—	166.32	19.75	25.64	2.77	21.14
Chautauqua	256.91	.69	74.67	23.29	.46	—	38.82	9.59	20.55	17.81	42.48
Cherokee	53.32	—	66.74	15.02	23.33	—	8.98	5.02	6.13	18.66	16.4
Cheyenne	246.27	2.8	77.95	4.35	—	—	49.38	34.78	31.99	10.87	40.99
Clark	347.19	6.72	146.94	21.83	—	—	85.64	15.53	13.85	16.37	55
Clay	283.18	.64	80.7	24.36	—	—	40.78	32.19	326.43	27.15	146.69
Cloud	187.08	5.95	106.08	21.08	2.63	—	46.75	36.11	174.78	34.35	44.7
Coffey	843.19	31.45	112.32	101.45	18.87	—	71.49	52.27	172.02	110.83	31.91
Comanche	390.93	1.45	144.79	74.81	—	—	68.53	65.64	29.44	25.58	112.45
Cowley	127.86	11.28	94.75	53.03	11.23	4.88	31.28	48.55	3.24	49.63	64.74
Crawford	112.28	8.23	94.94	50.72	26.36	6.25	5.7	39.13	13.48	49.26	1.4
Decatur	289.69	3.12	72.99	26.13	—	—	57.37	24.99	21.02	23.86	6.82
Dickinson	191.13	.45	83.75	21	3.68	1.31	27.25	39.59	15.56	14.91	29.51
Doniphan	185.81	—	47.64	28.2	—	—	40.82	2.19	130.31	31.16	1.42
Douglas	102.21	5.16	114.52	49.32	13.21	—	6.6	53.2	113.54	21.6	57.98
Edwards	334.2	2.02	125.32	15.85	—	.58	43.22	16.71	15.27	20.46	62.81
Elk	257.88	—	74.27	26.82	—	—	46.57	11.79	1,521.66	16.21	31.83
Ellis	156.3	4.28	89.21	36.39	2.83	2.63	12.53	45.37	4.35	30.4	66.75
Ellsworth	128.06	5.81	91.49	16.01	.78	—	24.33	21.34	100.6	21.34	41.12
Finney	150.01	15.22	153.05	19.19	63.67	4.61	44	50.36	29.77	18.76	49.71
Ford	109.59	4.09	109.66	42.89	24.46	5.83	33.3	72.09	33.03	45.21	47.87
Franklin	39.89	—	70.1	5.52	25.84	—	19.86	11.37	—	31.19	26.61
Geary	102.92	2.01	169.01	40.73	—	6.53	14.81	48.14	5.16	305.53	52.12
Gove	295.24	—	56.33	8.42	—	—	81.9	20.07	884.1	13.92	34.64
Graham	467.79	5.52	107.06	33.13	—	—	57.67	43.25	28.22	22.7	17.18
Grant	584.38	6.76	127.32	22.22	2.6	7.8	68.6	51.45	25.33	45.21	130.18
Gray	325.13	.9	85.76	12.48	—	—	91.19	17.01	3.08	14.47	62.78
Greeley	457.24	10.83	136.83	29.65	—	—	76.97	86.09	7.41	23.95	57.01
Greenwood	247.84	2.6	108.65	12.73	—	—	69.96	18.79	8.65	25.59	23.61
Hamilton	514.37	15.68	393.73	64.9	—	—	127.61	74.48	160.71	23.08	100.17
Harper	311.62	7.36	79.55	18.85	19.77	—	53.8	24.98	14.26	23.91	26.36
Harvey	167.4	15.78	86.32	81.43	8.31	—	13.19	42.3	38.05	48.3	44.63
Haskell	542.84	1.02	38.25	7.14	—	—	36.21	27.54	167.77	—	33.4
Hodgeman	406.1	5.38	85.61	13.9	—	—	140.3	20.17	203.94	15.24	37.65
Jackson	202.45	—	59.78	12.11	1.25	—	114.46	18.45	31.89	45.92	14.94
Jefferson	172.32	—	102.03	1.26	—	—	22.1	7.88	6.79	19.93	11.99
Jewell	349.29	.5	57.34	20.94	—	—	61.83	18.2	41.64	8.23	66.57
Johnson	233.69	14.59	210.7	56.26	15.92	6.44	1.92	92.38	7.97	106.36	14.5
Kearny	412.71	3.08	197.82	25.14	—	—	102.94	75.66	20.4	11.39	55.74
Kingman	267.88	1.52	81.69	19.08	—	—	33.94	16.27	4.45	25.04	7.14
Kiowa	351.72	1.68	106.41	39.48	—	—	111.45	19.88	—	14.56	46.21
Labette	141.59	1.36	92.48	36.42	16.84	—	13.64	21.12	40.32	46.26	35.81
Lane	300.77	1.81	131.61	17.64	—	—	125.28	30.3	14.02	20.35	101.31
Leavenworth	136.29	.64	81.9	30.3	9.37	4.65	7.4	18.73	32.27	29.96	22.22
Lincoln	406.73	1.48	65.53	28.63	.3	—	53.42	12.1	76.74	17.71	79.99
Linn	231.22	—	85.8	25.63	52.82	—	18.61	37.22	23.29	23.18	36.33
Logan	505.94	191.46	87.7	24.41	1.61	—	82.56	35.66	37.26	17.35	35.01
Lyon	173.19	11.69	110.87	66.25	44.18	—	9.22	58.49	37.02	59.94	47.84
McPherson	327.57	44.87	89.7	49.84	34.96	1.56	17.28	41.71	11.83	73.29	120.95
Marion	84.28	1.78	55.75	15.35	—	—	24.65	32.8	24.34	80.09	41.4
Marshall	281.68	8.95	66.45	10.9	.27	—	43.77	28.53	9.48	42.62	51.39
Meade	418.85	126.01	106.63	20.51	43.28	—	66.5	54.55	23.22	23.44	57.71
Miami	36.75	—	86.65	12.19	—	—	10.3	20.32	8.52	18.47	32.31
Mitchell	254.65	.28	93.01	18.18	.28	—	80.75	32.98	23.11	37.34	80.47
Montgomery	115.63	6.47	78.58	57.12	28.33	—	12.35	21.28	21.52	41.78	22.4
Morris	258.52	—	23.97	17.03	4.26	—	50.32	13.41	7.89	20.82	37.85
Morton	663.35	3.02	128.51	26.85	—	—	82.35	38.91	209.65	27.15	51.58
Nemaha	279.14	5.1	67.67	18.87	.29	—	35.52	23.2	26.18	50.53	20.6
Neosho	139.23	5.03	70.27	55.41	10.36	—	11.6	26.52	26.76	33.27	33.51
Ness	498.5	1.64	60.88	6.83	.27	—	87.91	16.11	—	22.93	109.47
Norton	203.4	—	71.33	17.01	83.83	—	46.69	39.05	19.78	28.81	76.54
Osage	167.7	.36	71.92	21.1	15.78	—	27.68	40.42	18.95	25.53	41.79
Osborne	267.91	3.04	37.13	16.07	—	—	123.53	39.08	28.66	24.32	27.14
Ottawa	275.32	2.75	112.98	21.84	233.53	—	35.94	17.37	112.64	19.09	42.82
Pawnee	312.72	22.36	104.69	16.73	—	.4	70.68	30.52	13.79	44.71	34.54
Phillips	252.99	4.84	92.02	35.2	.32	—	55.86	9.36	131.58	14.53	73.46
Pottawatomie	256.25	—	83.59	6.98	11.78	—	47.35	21.72	7.09	26.8	32.5

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
KANSAS—Con.											
Pratt	217.73	—	118.61	29.24	23.09	—	34.37	44.33	—	20.32	66.39
Rawlins	477.38	1.23	101.57	7.69	.62	—	16.82	32.01	23.7	10.46	63.4
Reno	162.38	4.2	103.7	71.8	34.66	2.54	14.8	41.64	5.28	98.58	53.89
Republic	283.06	1.92	83.96	7.52	.8	—	204.7	30.71	30.55	23.03	47.66
Rice	294.9	5.08	107.53	23.3	1.29	1.1	31.76	26.18	61.53	29.57	38.63
Riley	69.38	6.68	109.26	29.14	8.21	3.86	5.24	51.76	31.88	108.72	45.86
Rooks	382.97	1.88	124.47	35.73	.17	—	59.16	14.02	142.59	28.55	52.49
Rush	435.4	.85	98.11	21.77	.28	—	126.1	10.74	62.2	19.23	57.39
Russell*	383.13	3.4	55.63	55.76	30.43	—	46.1	54.98	48.05	27.55	93.37
Saline	149.49	7.03	95.82	73.02	44.76	4.94	15.12	61.2	8.01	32.62	39.53
Scott	174.99	4.77	108.77	10.94	—	2.39	306.03	32.61	19.49	9.54	64.82
Sedgwick	202.4	39.91	125.85	66.3	34.27	9.53	10.46	69.28	47.43	117.09	3.91
Seward	219.23	18.2	106.24	35.65	11.55	6.95	33.1	53.69	16	41.6	101.99
Shawnee	141.56	35.04	158.6	85.54	46.34	5.27	10.96	71.41	76.79	95.65	24.76
Sheridan	552.17	1.45	75.72	34.42	.36	—	98.91	13.04	19.2	.36	42.03
Sherman	232.14	4.31	106.19	26.44	6.09	7.57	48.42	55.84	26.73	21.09	130.11
Smith	246.36	7.8	58.43	8.02	.21	—	132.25	14.55	48.93	14.13	26.79
Stafford	308.25	.97	49.52	67.46	—	—	81.69	23.4	22.03	13.84	45.43
Stanton	402.26	23.07	269.92	4.79	.87	—	146.71	132.35	13.06	—	14.37
Stevens	420.05	102.67	159.15	16.46	—	—	98.75	45.82	5.61	26.37	62.65
Sumner	208.91	.22	77.99	45.69	11	.15	17.17	29.96	11.75	37.28	40.44
Thomas	225.2	—	99.09	32.79	—	—	58.01	64.62	105.69	25.7	59.69
Trego	243.02	3.2	106.69	27.91	9.01	—	71.8	9.88	41.86	1.74	109.3
Wabaunsee	220.89	—	61.22	10.5	8.7	—	57.32	7.65	16.21	22.96	15.61
Wallace	308.5	—	73.95	68.98	—	—	65.67	18.76	—	16	—
Washington	449.84	6.53	94.09	6.38	42.59	—	216.53	19.59	283.17	24.93	50.46
Wichita	294.68	7.71	121.47	58.35	—	—	70.46	24.95	14.31	17.98	44.04
Wilson	164.59	5.89	87.8	19.99	11.49	—	12.56	20.19	54.09	20.96	43.76
Woodson	271.61	.5	56.53	18.59	1.26	—	31.91	22.36	4.52	12.81	51.76
Wyandotte	92.08	8.21	226.73	151.35	32.79	9.63	13.77	43.43	77.42	70.16	17.17
KENTUCKY											
Adair	70.78	.24	28.37	2.13	43.74	—	2.37	1.15	—	11.36	17.98
Allen	106.54	—	65.77	8.77	16.66	—	3.03	.5	—	14.71	41.78
Anderson	35.47	—	58.19	13.87	13.19	1.18	1.41	9.02	20.24	33.16	.39
Ballard	112.09	—	32.23	6.67	54.65	—	4.24	3.88	63.5	27.87	4.97
Barren	89.95	13.49	48.88	48.6	17.96	.17	8.85	30.15	15.23	42.92	37.54
Bath	77.29	—	27.8	2.56	10.35	—	3.45	7	—	20.01	.1
Bell	56.24	—	55.58	25.6	20.63	.3	18.65	1.82	5.7	42.26	32.79
Boone	78.67	—	95.12	75.08	20.02	5.42	2.07	23.6	31.63	13.58	.64
Bourbon	64.64	—	59.9	56.41	21.2	2.55	2.14	7.71	—	33.28	32.61
Boyd	55.39	1.69	86.74	71.5	23.16	2.67	2.43	3.42	89.87	89.95	20.07
Boyle	79.05	.56	67.03	53.33	22.08	.59	1.22	6.23	—	35.29	42.94
Bracken	107.56	—	34.48	21.49	11.17	—	2.19	8.5	—	10.93	28.41
Breathitt	36.13	—	33.44	1.34	21.23	—	1.73	2.49	1.6	20.4	16.5
Breckinridge	82.95	—	34.38	3.96	14.56	—	2.72	.41	.89	26.45	13.61
Bullitt	36.55	—	61.86	24.93	15.48	—	1.33	5.44	16.76	9.46	13.05
Butler	142.64	—	34.78	17.95	27.69	—	3.5	37.52	—	—	236.56
Caldwell	92.48	—	56.28	25.88	14.97	.15	2.26	.98	2.26	38.3	.6
Calloway	51.05	.43	56.17	43.52	54.24	—	1.47	2.24	11.33	31.83	48.07
Campbell	48.47	—	114.1	63.07	18.23	.19	.3	17.28	11.66	1.88	28.02
Carlisle	202.67	—	18.84	7.72	5.84	—	6.59	—	—	16.2	34.85
Carroll	109.82	—	59.58	26.38	109.08	—	9.46	14.29	—	59.58	8.41
Carter	54.09	—	27.54	9.99	12.76	—	.84	3.65	4.03	20.09	17.78
Casey	8.34	—	18.12	.83	26.74	—	3.51	—	—	74.08	12.33
Christian	52.95	.49	61.98	42.81	27.37	—	.95	8.72	31.34	11.57	52.75
Clark	53.85	—	67.87	93.44	26.39	—	7.5	3.86	36.2	110.52	55.34
Clay	110	—	21.38	3.47	19.22	—	2.86	2.29	43.98	14.43	13.19
Clinton	85.45	—	21.25	3.02	12.73	—	3.88	1.73	.32	19.74	.22
Crittenden	125.74	55.74	32.02	23.09	16.6	—	2.66	7.13	4.57	25.32	—
Cumberland	119.68	—	35.4	6.16	18.63	—	6.59	7.45	—	16.63	20.78
Daviess	58.06	29.23	74.35	59.28	28.41	5.98	.32	32.37	12.68	13.54	81.67
Edmonson	65.1	.27	5.51	.81	4.69	—	3.43	4.06	—	4.79	6.41
Elliott	106.93	—	2.28	1.06	10.78	—	6.53	1.22	19.9	13.21	19.9
Estill	51.96	—	27.49	26.78	17.68	—	2	1.23	3.49	13.23	8.07
Fayette ²	80.75	.49	133.06	2.79	30.57	38.98	.11	43.24	14.02	2.33	7.87
Fleming	54.02	.08	30.77	5.62	7.75	—	5.85	1.22	.84	12.23	5.7
Floyd	49.47	.46	15.52	25.01	19.13	.73	1.3	6.61	51.92	3.7	9.21
Franklin	52.17	.26	72.64	69.77	.11	—	26.87	39.71	18.66	51.89	37.43
Fulton	108.67	—	84.3	37.46	109.19	4.75	5.77	11.8	100.85	73.9	16.55
Gallatin	39.94	—	39.63	3.28	21.06	—	2.18	1.87	2.65	—	7.18
Garrard	66.41	—	24.07	13.13	16.23	—	2.87	1.13	—	22.34	12
Grant	100.47	—	30.46	6.8	30.98	2.54	3.17	10.79	2.44	53.3	4.1
Graves	100.08	.28	38.34	37.84	24.24	—	5.79	1.83	—	23.74	2.53
Grayson	94.33	—	35.66	6.42	50.07	.22	2.44	8.99	—	35.4	32.08
Green	95.35	—	24.1	1.61	6.24	—	2.46	1.89	—	12.1	14.18
Greenup	50.24	—	41.93	149.29	21.35	.54	.78	.65	28.27	166.8	20.52

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
MISSISSIPPI—Con.											
Washington	109.51	90.06	134.07	53.92	19.68	3.45	22.32	20.9	156.45	70.03	43.44
Wayne	122.88	1.2	72.89	12.8	—	—	4.45	5.9	11.35	11.25	41.19
Webster	166.62	—	78.18	3.93	—	—	.1	7.38	—	2.4	48.86
Wilkinson	265.22	—	60.47	4.41	4.41	—	.54	.43	—	5.81	19.04
Winston	314.37	.41	76.43	15.22	1.75	3.5	—	7.97	489.87	1.03	51.38
Yalobusha	147.81	—	83.03	25.3	3.03	—	7.21	13.59	34.23	30.95	36.93
Yazoo	263.49	—	112.59	34.55	14.94	1.19	8.97	9.57	4.15	25.02	53.84
MISSOURI											
Adair	89.06	22.82	63.34	41.1	28.77	6.29	—	14.49	18.33	41.06	.57
Andrew	179.24	—	18.34	15.91	—	—	.59	—	—	13.23	16.18
Atchison	424.36	—	60.9	23.87	2.88	—	31.96	7.41	11.52	22.49	12.07
Audrain	161.04	8.98	104.73	5.64	13.17	11.63	—	16.63	49.26	36.18	34.55
Barry	138.93	10.55	44.67	22.18	8.57	2.04	—	22.95	5.07	36.04	27.97
Barton	137.8	—	56.3	35.51	17.25	—	—	—	—	9.38	18.77
Bates	138.2	—	58.43	9.35	5.57	—	—	.51	11.98	10.38	12.56
Benton	96.32	.06	40.19	12.27	1.87	—	2.99	.93	—	8.22	7.35
Bollinger	81.95	—	31.95	6.51	6.25	—	—	—	—	6.95	8.71
Boone	147.76	29.11	91.41	65.56	17.9	5.96	.98	51.44	53.43	60.48	53.66
Buchanan	106.34	11	113.43	79.17	6.4	3.41	1.38	46.89	70.26	176.93	27.84
Butler	69.03	—	58.11	46.08	21.38	1.82	4.38	54.48	72.93	16.31	.6
Caldwell	131.56	—	17.58	4.89	2.79	—	—	—	9.9	7.92	5.94
Callaway	93.6	16.18	77.03	55.11	25.78	8.24	.39	39.07	65.43	43.73	24.45
Camden	224.78	—	62.18	90.93	10.78	—	—	.65	—	57.66	—
Cape Girardeau	96.75	8	89.56	49.51	15.43	7.12	17.7	43	7.09	98.59	41.81
Carroll	208.22	—	67.26	26.96	3.8	—	25.41	.58	16.35	36.02	21.51
Carter	54.79	—	24.57	24.24	—	—	—	—	4.04	4.85	3.07
Cass	100.46	2.72	86.24	39.91	30.21	4.18	.69	28.02	5.06	55.94	7.53
Cedar	159.08	—	123.19	3.54	6.46	—	—	4.07	—	8.3	4.76
Chariton	216.38	—	47.52	7.14	26.08	—	17.35	.11	7.37	11.23	16.22
Christian	90.01	—	57.52	8.6	2.41	—	—	6.02	—	40.07	13.35
Clark	293.11	—	29.6	5.47	40.81	—	24.67	—	—	3.6	.53
Clay	82.97	.13	73.29	47.44	24.72	3.39	1.1	52.51	33.68	56.74	11.61
Clinton	134.92	—	108.14	12.97	—	.11	—	3.09	18.38	16.84	13.58
Cole	210.75	24.45	91.35	51.21	10.79	12.38	.34	46.87	47.44	59.87	.5
Cooper	145.17	9.03	66.22	19.38	.13	2.19	2.01	15.36	4.95	50.42	30.41
Crawford	52.96	—	47.07	16.87	3.77	—	—	5.24	—	17.65	2.85
Dade	187.14	—	54.05	6.95	—	—	—	4.8	—	—	—
Dallas	105.58	—	47.12	6.99	11.41	—	—	—	—	13.92	10.59
Daviess	128.87	—	47.09	22.52	10.75	—	—	—	—	102.12	.13
De Kalb	60.7	—	33.07	13.68	—	—	—	—	23.56	62.52	2.54
Dent	87.16	—	48.6	4.84	8.68	—	—	8.11	18.93	31.81	35.58
Douglas	62.93	—	45.93	—	4.09	—	—	—	4.82	—	—
Dunklin	62.23	7	85.69	24.73	5.27	—	26.89	11.91	47.32	17.76	3.33
Franklin	158.56	8.29	88.25	24.62	15.99	5.72	.37	18.7	1.06	38.43	24.05
Gasconade	134.72	1.3	76.57	5.54	5.47	1.64	—	23.61	—	7.59	22.78
Gentry	191.67	—	55.61	7.26	—	—	—	—	—	25.56	5.08
Greene	140.64	25.45	80.81	58.33	14.13	7.24	.46	75.46	21.04	71	28.86
Grundy	180.02	—	76.48	56.36	7.72	—	—	18.75	2.44	58.02	1.07
Harrison	271.01	—	57.95	94.51	—	—	—	—	107.73	39.68	22.12
Henry	176.67	.48	58.33	27.6	16.96	—	—	18.91	3.14	35.87	4.89
Hickory	50.75	—	40.62	.94	7.42	—	2.35	—	—	6.24	4.95
Holt	229.41	—	42.77	13.61	24.57	—	30.22	—	15.73	47.72	13.26
Howard	115.99	—	63.04	20.91	10.2	—	11.23	1.24	11.64	28.74	6.39
Howell	127.82	1.52	59.22	10.98	10.78	.6	—	10.41	10.32	9.81	17.73
Iron	165.31	—	62.76	15.55	—	—	—	2.01	—	19.85	5.21
Jackson	112.25	154.81	227.57	122.81	50.93	10.23	.03	134.42	102.72	145.11	23.89
Jasper	159.8	23.37	93.97	61.25	17.23	5.06	.29	28.73	34.23	146.12	13.08
Jefferson	79.64	.65	61.91	51.4	8.65	3.73	—	7.05	14.75	30.96	7.74
Johnson	98.36	—	73.54	19.47	3.59	1.63	—	13.57	11.21	37.53	1.68
Knox	353.21	—	3.48	8.59	14.16	—	—	—	—	24.6	19.73
Laclede	205.04	10.47	32.75	23.52	5.6	—	—	14.56	9.23	21.61	—
Lafayette	161.04	1.39	65.87	27.09	4.65	—	3.1	5.42	16.65	60.42	20.09
Lawrence	115.54	.19	112.51	13.98	8.03	—	—	20.53	5.93	10.8	15.74
Lewis	119.65	79.44	46.54	6.22	47.13	.99	17.39	3.26	3.26	27.17	16.3
Lincoln	110.61	—	70.31	6.95	7.74	—	3.75	—	—	18.44	9.03
Linn	276.79	63.9	58.33	12.42	8.64	—	1.21	6.64	77.18	27.27	3.78
Livingston	169.23	6.01	55.43	51.45	13.35	—	—	42.71	60.95	72.84	30.9
McDonald	83.76	—	42.14	4.2	3.42	—	1.16	3.73	60.01	19.65	13.08
Macon	187.55	1.91	34.17	18.14	7.52	—	2.18	9.37	26.32	52.05	10.42
Madison	75.67	23.9	52.11	5.36	7.65	—	—	8.44	19.07	13.62	37.35
Maries	109.04	—	25.71	1.83	7.19	—	—	—	—	14.74	—
Marion	105.89	.43	90.51	56.93	43.17	4.17	15.91	16.13	30.46	52.08	1.26
Mercer	292.71	—	49.45	—	5.24	—	—	—	11.49	6.99	32.22
Miller	76.07	39.34	40.72	47.13	13.49	—	—	4.88	—	13.4	1.25
Mississippi	190.7	1.17	94.8	122.75	8.07	—	67.06	9.39	139.63	32.36	17.39
Moniteau	107.23	.69	77.8	.08	3.68	—	—	8.12	—	68.75	5.44
Monroe	137.06	—	80.03	22.43	9.92	—	—	4.73	—	32.46	25.92
Montgomery	153.15	—	62.33	1.95	26.05	—	5.84	—	—	48.79	8.03

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
NEBRASKA—Con.											
Keith	223.07	—	59.35	15.62	29.16	—	11.57	5.67	75.67	35.06	7.4
Keya Paha	488.02	—	20.96	15.97	—	—	37.92	5.99	—	6.99	30.94
Kimball	250.49	16.27	106.26	12.33	35.75	—	10.6	99.61	.25	60.65	67.55
Knox	353.04	8.84	58.59	51.13	9.59	—	8.84	47.73	28.66	48.05	39.95
Lancaster	127.54	52.64	91.15	53.67	31.83	10.16	9.58	51.15	99.25	68.23	19.58
Lincoln	148.96	30.01	32.9	27.25	14.93	.21	11.99	7.94	15.26	23.35	63.39
Logan	232.66	—	81.66	17.9	1.12	—	20.13	3.36	—	14.54	49.22
Loup	287.97	—	78.8	12.89	—	—	—	4.3	—	25.79	2.87
McPherson	230.09	28.32	35.4	44.25	—	—	—	—	—	—	31.86
Madison	207.48	12.19	104.63	82.1	54.06	—	55.1	35.5	89.27	45.27	38.33
Merrick	301.75	63.69	41.11	179.29	11.66	2.58	12.03	23.44	30.43	34.61	3.93
Morrill	247.4	—	69.2	160.9	14.32	—	76.08	350.63	78.87	—	37.02
Nance	264.62	11.18	59.63	5.82	16.77	—	21.43	10.95	4.89	5.82	—
Nemaha	273.42	—	20.31	16.88	16.76	—	28.94	4.57	60.29	6.35	5.71
Nuckolls	309.52	4.28	78.68	71.61	13.76	—	10.97	98.03	11.72	3.72	8.93
Otoe	270.62	47.88	107.75	32.31	32.31	—	8.68	76.89	54.08	6.2	60.83
Pawnee	288.87	4.6	41.09	141.98	12.27	—	49.98	32.81	339.16	27.91	25.45
Perkins	88.31	9.23	98.46	37.85	—	.92	—	60.31	—	23.69	42.15
Phelps	237.32	9.5	59.13	40.22	9	—	14.31	48.62	12.51	94.75	76.54
Pierce	281.43	—	46.82	31.47	25.05	—	13.34	47.58	—	3.65	19.76
Platte	159.29	5.5	80.96	70.59	12.16	—	15.15	58.82	15.38	43.77	34.04
Polk	332.38	.72	57.16	58.23	3.23	—	14.16	79.38	10.75	36.19	89.95
Red Willow	112.6	—	59.14	46.73	21.05	—	5.94	40.97	46.21	84.91	107.97
Richardson	241.92	16.31	119.62	11.35	10.94	—	8.88	10.42	20.85	5.68	13.42
Rock	286.11	2.77	94.63	128.94	2.21	—	42.61	39.29	101.83	38.74	49.81
Saline	210.66	5.7	110.02	88.39	27.33	—	45.27	84.69	70.68	109.02	22.41
Sarpy	149.68	.02	83.42	41.09	32.25	6.73	7.72	50.54	12.09	63.74	60.41
Saunders	229.89	6.06	46.83	39.04	11.24	—	11.71	52.99	34.7	54.25	10.03
Scotts Bluff	182.88	6.52	119.5	63.09	34.57	—	187.3	68.25	104.53	31.82	51.83
Seward	200.51	2.53	71.32	54.22	11.86	—	61.63	85.34	9.08	47.61	1.85
Sheridan	235.06	9.78	73.59	19.41	38.98	—	50.26	42.29	29.95	24.68	4.51
Sherman	425.29	6.44	49.24	55.96	—	—	11.19	17.07	90.65	40.01	50.08
Sioux	333.33	—	35.79	13.25	—	—	—	10.6	—	11.93	—
Stanton	263.28	—	60.53	20.02	8.07	2.42	26.8	56.17	69.09	5.81	5.97
Thayer	238.08	3.74	65.75	63.57	.78	—	28.2	38.8	30.38	23.22	25.55
Thomas	250	—	37.62	65.53	—	—	321.6	—	—	6.07	52.18
Thurston	142.56	1.51	45.78	41.24	—	—	1.51	21.86	155.49	11.14	17.05
Valley	257.11	9.9	47.63	33.81	—	—	410.72	53.81	124.95	55.46	1.44
Washington	240.66	—	103.6	29.11	1.87	—	311.14	21.07	36.37	73.23	.66
Wayne	213.83	45.18	46.34	26.9	12.08	—	12.82	51.17	41.4	260.48	19.02
Webster	517.96	3.47	75.06	32.2	5.2	—	115.68	56.48	86.7	183.06	35.42
Wheeler	576.8	—	40.75	6.27	—	—	40.75	—	—	12.54	22.99
York	249.88	118.51	86.76	55.96	14.82	—	87.92	56.03	35.29	147.89	110.22
NEVADA											
Churchill*	110.77	.96	209.34	19	19.14	10.28	4.73	40.98	—	20.56	26.11
Clark	257.66	295.28	201.32	120.35	111.39	30.59	32.23	156.2	64.4	109.86	.74
Douglas	84.8	9.29	205.12	93.78	22.8	9.88	20.67	182.74	26.16	250.27	24.03
Elko	224.78	44.99	193.1	57.57	68.74	6.93	3.95	115.48	5.26	34.41	24.4
Esmeralda	457.63	—	608.47	38.14	—	—	—	50.85	—	56.78	—
Eureka	1,740.01	3.8	662.65	158.53	194.04	—	161.7	482.56	535.83	281.55	394.42
Humboldt	234.49	7.54	162.89	40.78	162.16	14.95	31.91	42.67	5.11	18.54	17.93
Lander	197.65	40.5	223.18	7.48	116.8	—	27.44	85.99	—	38.3	7.48
Lincoln	283.88	—	233.67	300.28	—	—	—	28.18	6.15	36.64	14.09
Lyon	147.06	.66	186.06	94.27	20.65	12.43	.4	48.62	—	46.79	1.72
Mineral	86.74	4.29	261.38	41.06	58.38	27.7	117.25	27.87	—	18.96	38.75
Nye	208.62	37.68	259.23	30.12	18.61	—	.31	39.37	—	24.33	.81
Pershing	213.25	1.49	216.44	38.23	149.11	—	113	50.76	102.38	73.28	25.28
Storey	63.08	—	476.17	126.84	—	—	—	215.29	77.82	111.42	8.23
Washoe	172.77	235.6	230.27	126.2	99.39	28.91	8.26	162.21	108.52	65.76	.05
White Pine	192.57	4.18	198.6	47.27	—	—	12.16	32.48	—	73.14	32.78
Carson City ²	105.04	18.12	172.58	67.4	32.98	21.02	1.88	104.35	—	61.18	—
NEW HAMPSHIRE											
Belknap	130.11	.25	123.13	65.73	29.77	.93	2.16	66.3	37.36	90.23	110.13
Carroll	180.18	—	111.72	123.4	16.16	5.13	1.33	42.63	—	24.29	171.1
Cheshire	144.32	3.9	84.29	47.42	17.67	2.8	6.65	27.57	31.9	44.3	192.85
Coos	141.99	1.4	69.67	61.35	25.83	.33	5.7	28.75	42.92	70.23	143
Grafton	150.67	7.65	97.33	70.29	18.82	3.49	3.26	33.44	15.06	59.01	105.78
Hillsborough	109.35	28.01	106.54	84.27	27.67	5.89	12.61	31.15	50.42	51.57	45.29
Merrimack	118.27	5.12	102.26	73.75	22.46	5.02	3.6	34.58	6.16	48.09	46.01
Rockingham	89.8	1.27	120.87	83.53	16.54	5.59	4.09	29.03	11.76	49.07	41.02
Strafford	68.24	3.74	92.77	61.07	26.09	5.26	2.23	23.65	53.07	74.83	22.58
Sullivan	135.08	.38	77.43	43.85	27.62	.3	3.76	22.63	12.29	80.54	43.67

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

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Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety					Environment and housing			
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
NEW JERSEY											
Atlantic*	155.47	7.42	328.26	137.42	54.77	13.35	1.49	66.78	76.93	141.21	284.03
Bergen	96.3	7.67	208.34	53.39	25.89	9.96	.03	37.01	37.93	93.89	124.55
Burlington	213.32	.31	114.66	31.21	27.51	8.99	2.43	21.24	14.93	49.68	104.8
Camden	203.13	1.23	187.19	75.44	39.88	7.84	.86	22.24	38.26	119.19	118.44
Cape May	226.1	5.61	308.08	133.86	65.82	11.31	3.4	119.68	15.65	445.47	156.05
Cumberland	134.14	2.16	125.38	28.2	50.08	10	3.31	25.93	35.37	70.63	67.44
Essex	75.17	2.81	250.75	124.94	62.78	9.19	.23	47.84	130.82	51.62	91.79
Gloucester	102.13	.39	133.06	31.7	20.56	6.67	2.44	29.76	4.06	112.75	59.72
Hudson*	64.29	14.03	217.01	166.86	70.76	11.29	.67	41.7	184.52	63.98	83.26
Hunterdon	209.46	—	122.72	23.74	23.88	11.57	11.99	45.11	2.49	74.06	138.44
Mercer	108.15	8.82	214.9	90.75	58.23	12.08	1.18	34.1	78.19	154.32	135.77
Middlesex	66.23	14.1	185.75	56.78	42.08	14.89	.34	45.77	37.82	123.09	48.66
Monmouth	88.86	4.1	190.84	45.17	43.29	9.72	1.89	68.02	16.41	104.3	108.29
Morris	132.26	2.47	181.46	43.09	23.01	13.14	5.13	53.72	29.51	151.79	135.79
Ocean	107.61	1.44	146.72	25.09	27.4	8.33	12.46	42.92	14.59	137.77	78.81
Passaic	84.76	6.77	184.93	82.13	90.38	8.02	.17	23.96	62.82	58.08	115.42
Salem	139.84	—	135.06	27.36	75.54	18.21	3.54	6.34	.06	50.8	100.44
Somerset	130.2	.44	128.51	39.48	46.98	12.21	2.1	44.84	3.85	93.72	40.93
Sussex	118.98	.81	128.1	12.68	35.14	9.1	3.98	14.03	2.15	31.94	135.58
Union	139.81	3.33	212.86	112.44	43.03	10.78	1.25	87.7	51.37	83.93	142.24
Warren	199.13	2.13	114.37	38.07	49.14	8.99	5.88	30.15	64.31	97.43	50.71
NEW MEXICO											
Bernalillo	135.7	108.1	186.22	80.04	56.16	11.55	41.03	181.85	58.32	82.16	64.54
Catron*	489.27	3.39	175.01	94.47	16.94	—	27.1	10.54	—	38.01	79.41
Chaves	96.13	21.99	102.23	72.44	24.85	.62	29.01	28.85	12.6	32.05	42.47
Cibola	59.36	—	54.72	14.45	258.51	1.53	12.17	36	—	20.34	40.08
Colfax	251.46	5.34	150.65	77.16	97.64	3.82	1.8	45.72	27.55	53.72	86.82
Curry	100.48	4.42	113.02	70.59	19.56	6.28	1.76	29.53	2.43	45	41.63
De Baca	251.06	—	179.39	102.21	16.54	—	53.86	44.95	2.54	56.4	15.27
Dona Ana	84.71	26.9	80.31	29.77	20.75	16.14	25.92	43.87	18.85	38.85	30.5
Eddy	123.77	21.78	150.49	102.23	12.22	4.84	44.04	62.95	11.68	28.56	56.62
Grant	68.63	1.5	126.38	39.64	24.07	—	1.63	14.43	112.05	35.57	32.15
Guadalupe	296.07	—	189.75	26.46	32.9	—	.24	48.63	—	45.77	31.47
Harding	752.64	—	117.34	181.82	4.23	—	13.74	21.14	—	19.03	6.34
Hidalgo*	177.78	1.26	124.21	24.97	37.29	—	.95	26.55	—	87.39	30.66
Lea	159.62	3.04	229.76	76.24	2.26	1.55	.16	42.31	3.04	27.69	44.81
Lincoln	199.58	69.59	218.53	74.01	23.04	—	5.92	54.55	6.84	107.93	199.84
Los Alamos*	277.12	—	218.04	456.51	3.02	—	.27	218.37	.66	70.06	104.99
Luna	156.83	7.06	147.17	50.59	28.5	.35	1.99	24.9	6.28	12.6	26.55
McKinley	81.47	2.88	112.57	66.58	31.95	3.96	.32	61.89	60.53	25.65	100.45
Mora	449.56	—	66.9	89.2	4.17	—	3.54	3.96	—	11.88	2.08
Otero	102.79	3.01	117.66	36.17	40.25	—	3.63	78.51	12.96	24.68	46.06
Quay	141.19	19.34	183.46	57.82	92.31	—	6.22	57.72	7.19	54.12	57.14
Rio Arriba	99.04	—	71.5	12.59	1.09	2.32	3.01	24.11	78.37	21.42	12.27
Roosevelt	58.98	8.07	102.19	58.82	20.37	—	2.19	32.57	10.91	33.48	23.21
San Juan	120.9	9.43	117.56	79.79	55.55	4.14	21.16	94.55	12.07	49.57	48.85
San Miguel	96.02	23.34	122.5	47.56	170.71	7.25	5.37	68.67	45.33	62.36	47.94
Sandoval	121.08	—	150.94	20.01	42.61	—	10.53	47	12.44	47.85	13.64
Santa Fe	186.79	20.65	133.5	69.67	21.07	2.77	1.42	132.79	57.24	107.6	50.31
Sierra	214.74	6.3	107.73	43.28	30.68	4.66	19.9	45.47	6.85	209.9	70.48
Socorro	196.84	—	51.25	51.13	67.1	2.17	6.75	31.75	55.34	41.97	49.15
Taos	185.99	—	86.2	38.91	6.85	—	2.46	29.36	3.89	68.39	63.58
Torrance	124.41	—	100.93	30.85	37.54	—	12.66	13.55	—	11.93	16.86
Union	346.2	—	164.25	142.12	72.54	—	23.85	25.82	—	50.9	51.64
Valencia	43.81	.48	65.75	9.83	18.32	.5	.17	23.9	—	34.19	21.14
NEW YORK											
Albany	132.2	8.15	158.56	116.51	89.48	9.68	3.52	94.85	18.15	81.43	47.98
Allegany	312.43	.31	42.45	44.09	45.14	1.72	36.48	14.04	22.95	23.99	42.86
Broome	156.71	13.74	96.14	89.03	77.93	1.99	9.3	54.24	24.62	58.26	56.31
Cattaraugus	319.13	3.58	72.07	111.12	58.47	1.6	20.47	27.14	23.46	59.15	29.67
Cayuga	227.33	2.12	71.53	72.6	30.1	3.56	8.54	30.49	49.15	118.51	49.54
Chautauqua	283.39	6.63	103.15	76.65	40.28	2.73	2.83	26.36	22.1	75.87	48.15
Chemung	164.72	17.02	88.11	61.86	39.92	4.71	52.68	40.03	62.11	46.1	46.15
Chenango	286.81	.12	29.01	336.91	11.7	1.36	9.69	11.72	21.39	17.13	39.06
Clinton	211.37	5.12	49.93	63.92	40.88	2.76	38.29	34.61	31.7	90.19	54.16
Columbia	256.79	3.08	59.81	50.23	47.82	2.36	21.85	29.66	4.81	24.41	71.62
Cortland	253.08	2.78	81.26	74.3	49.8	4.67	40.95	29.3	40.43	152.41	39.49
Delaware	504.26	1.97	59.53	115.59	8.63	3.26	265.57	14	59.89	34.34	48.09
Dutchess	159.24	6.57	139.73	91.01	78.98	5.31	10.59	34.22	71.8	62.48	75.18
Erie	135.13	2.52	147.77	90.3	46.82	8.8	2.44	55.37	47.31	117.32	46.28
Essex	387.71	14.9	42.45	406.52	33.9	3.81	23.9	66.92	31.36	61.5	49.33
Franklin	193.64	30.93	53.33	75.12	53.33	1.82	10.93	18.65	126.85	59.17	90.58
Fulton	189.68	.93	90.87	76.73	52.68	2.52	3.3	14.6	31.43	99.55	193.29
Genesee	206.81	6.7	87.67	66.87	40.26	5.1	8.43	23.28	5.64	64.39	30.29
Greene	276.01	.44	51.91	61.6	37.09	3.17	39.25	12.84	34.21	59.25	51
Hamilton	984.9	14.91	82	162.65	8.98	8.79	27.71	134.37	68.04	84.29	175.08

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.				Utility expenditure	Liquor store and insurance trust expenditure	Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.			Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
NEW JERSEY											
Atlantic*	55.35	247.53	184.69	429.38	29.41	—	2,933.37	2,810.89	907.52	41.87	1,451.43
Bergen	40.35	125.52	60.58	274.78	70.81	—	1,147.71	1,057.60	197.09	24.18	950.84
Burlington	29.33	113.54	69.11	175.67	25.52	—	1,550.17	1,365.30	543.11	96.86	889.54
Camden	33.17	124.05	230.34	298.16	97.6	—	3,798.97	3,697.58	347.13	17.02	2,010.47
Cape May	101.36	218.69	255.4	471.23	125.84	—	4,759.89	4,555.63	304.61	236.48	1,911.74
Cumberland	32.64	113.81	57.4	268.11	338.56	—	1,083.83	1,065.63	301.15	63.78	1,108.16
Essex	62.8	223.57	95.87	294.21	89.52	—	1,459.02	1,365.31	344.17	86.98	743.45
Gloucester	47.19	81.96	135.08	176.55	66.8	—	2,402.02	2,374.57	776.89	50.51	1,512.98
Hudson*	34.43	129.1	143.59	339.59	53.13	13.28	2,568.41	2,326.00	269.93	97.58	1,374.27
Hunterdon	65.06	108.33	95.95	239.65	42.4	—	1,957.66	1,749.08	1,206.42	116.42	1,326.19
Mercer	40.59	128.71	129.14	287.45	79.37	—	3,115.04	2,889.53	426.1	171.18	1,602.42
Middlesex	30.65	118.8	96.69	208.02	56.68	—	1,938.77	1,668.85	399.45	83.66	994.88
Monmouth	36.55	137.03	105.47	325.21	52.29	.14	2,243.80	2,174.29	589.18	136.64	1,750.48
Morris	44.21	149.82	121.54	219.44	86.3	—	2,052.18	1,772.19	227.27	114.72	1,093.93
Ocean	41.43	99.26	134.62	165.71	59.91	—	2,295.65	2,135.40	443.02	141.8	992.27
Passaic	24.53	117.99	90.37	262	93.12	7.11	1,655.86	1,424.83	231.23	143.67	557.4
Salem	52.89	145.65	453.41	251.92	16.57	—	5,012.26	4,932.71	349.6	—	5,047.54
Somerset	41.49	127.32	99.63	195.99	42.64	—	1,880.64	1,789.52	734.57	44.26	1,373.73
Sussex	42.16	94.62	79.92	126.8	38.73	—	1,692.47	1,438.54	430.16	122.7	908.15
Union	37.52	163.02	97.05	268.07	33.56	—	1,635.20	1,561.99	128.98	50.63	952.56
Warren	90.64	146.61	110.18	216.87	21	—	1,728.34	1,693.10	423.8	50.79	1,854.86
NEW MEXICO											
Bernalillo	48.11	58.71	119.73	162.17	302.93	—	2,490.50	2,462.02	129.23	471.82	1,838.17
Catron*	128.34	162.97	18.07	317.65	—	—	175.01	175.01	175.01	—	1,070.76
Chaves	40.09	34.32	62.94	75.87	130.81	—	1,855.73	1,855.73	354.74	4.78	1,968.58
Cibola	55.75	46.87	20.49	151.34	138.34	—	506.34	476.82	251.64	90.02	552.15
Colfax	96.78	81.7	92.52	205.96	110.48	—	1,334.54	1,295.02	556	231.12	1,209.42
Curry	27.83	41.21	44.79	45.8	4.38	—	615.73	612.17	155.28	9.59	697.34
De Baca	106.87	186.6	47.5	137.4	152.25	—	1,476.25	1,463.95	663.7	153.1	1,001.70
Dona Ana	26.73	47.24	83.21	76.31	98.44	—	1,532.50	1,532.50	423.67	38.38	1,274.20
Eddy	45.6	72.6	29.07	110.82	73.9	—	665.2	645.66	400.11	6.35	1,011.04
Grant	77.82	66.87	54.01	56.22	100.1	—	1,180.72	1,180.72	424.2	81.3	1,047.79
Guadalupe	216.69	73.42	35.04	397.85	83.43	—	454.11	454.11	448.15	5.96	655.3
Harding	215.64	541.23	68.71	161.73	413.32	—	1,118.39	1,118.39	1,102.54	15.86	972.52
Hidalgo*	62.1	91.81	754.58	66.06	309.42	—	8,871.05	8,871.05	676.36	—	8,863.46
Lea	28.75	92.45	25.29	131.95	57.02	—	416.6	412.97	111.29	1.06	1,501.18
Lincoln	175.37	53.57	84.95	350.21	180.77	—	2,122.05	2,122.05	914.92	332.31	1,372.61
Los Alamos*	93.45	188.5	11.92	185.15	1,828.30	—	6,034.76	6,034.76	—	5,919.72	3,628.16
Luna	28.59	100.74	14.38	129.11	155.83	—	203.56	203.56	199.23	—	1,127.25
McKinley	38.2	86.27	34.67	187.4	241.54	—	753.11	753	309.28	56.37	481.57
Mora	63.98	346.6	21.68	122.34	11.67	—	363.28	363.28	361.82	—	793.87
Otero	44.38	80.46	24.41	85.25	88.67	—	567.22	567.22	136.56	9.9	735.35
Quay	72.2	111.94	19.24	112.62	114.27	—	586.63	586.63	392.58	192.4	555.92
Rio Arriba	88.74	72.41	30.36	270.97	26.77	—	441.78	428.66	303.09	—	558.01
Roosevelt	51.34	44.76	15.83	48.5	80.16	—	472.83	472.83	191.34	207.97	886.26
San Juan	40.55	133.13	374.47	98.53	396.91	—	10,489.38	10,489.38	916.09	1,389.88	9,185.96
San Miguel	35.64	35.57	36.58	128.52	277.88	—	833.99	833.99	476.22	43.31	688.43
Sandoval	29.87	71.45	41.39	50.84	136.17	—	1,826.58	1,826.58	568.5	974.11	710.5
Santa Fe	64.1	140.08	106.23	70.09	174.33	—	2,940.25	2,940.25	561.71	648.93	2,242.98
Sierra	67.74	181.5	67.84	77.33	542.96	—	928.06	928.06	288.05	—	1,111.75
Socorro	50.02	124.3	16.59	25.63	279.17	—	361.25	361.25	276.63	72.42	478.8
Taos	104.48	50.41	69.23	191.88	52.57	—	1,440.18	1,440.06	466.62	104.37	1,039.10
Torrance	67.8	67.36	61.62	61.17	61.69	—	1,099.23	1,099.23	913.57	15.61	646.13
Union	175.07	89.75	7.87	113.84	98.11	—	149	149	100.81	15.74	865.01
Valencia	17.82	69.5	40.39	13.39	45.79	—	742.83	737.77	438.52	26.49	388.08
NEW YORK											
Albany	36.36	87.52	262.22	267.32	114	.31	3,500.71	2,681.97	440.97	144.11	1,623.16
Allegany	25.51	93.37	117.6	236.75	88.73	—	1,751.61	1,522.85	885.79	157.11	1,315.71
Broome	29.75	85.19	117.73	375.04	80.42	—	1,415.24	1,025.64	302.6	34.49	1,273.01
Cattaraugus	28.66	99.11	107.88	247.26	80.16	—	1,438.12	1,318.45	464.4	55.4	1,147.62
Cayuga	23.18	76.13	143.9	284.72	60.66	—	1,910.59	1,759.78	583.19	41.1	934.03
Chautauqua	33.18	94.96	145.25	325.04	212.37	—	1,966.02	1,628.14	393.76	187.78	1,396.24
Chemung	35.37	58.04	85.87	346.76	106.76	—	1,319.24	927.79	199.46	191.62	986.76
Chenango	25.94	82.6	89.06	330.29	101.38	—	1,144.74	1,031.41	508.78	18.92	1,304.98
Clinton	24.99	99.22	91.68	215.06	181.82	—	1,259.31	859.74	409.1	102.8	941.02
Columbia	22.86	97.59	89.56	249.7	20.72	—	1,549.32	883.2	364.09	45.98	897.51
Cortland	24.4	103.66	106.6	285.18	61.78	—	1,493.07	1,237.17	171.39	137.55	1,588.60
Delaware	26.18	100.79	103.88	276.86	31.85	—	1,537.84	1,316.70	822.21	56.95	1,452.85
Dutchess	25.43	97.27	100.59	280.39	111.81	—	1,849.99	1,539.84	398.96	181.12	808.92
Erie	23.51	97.99	137.79	348.48	87.42	—	1,755.88	1,534.73	435.17	165.25	1,216.90
Essex	57.5	253.51	92.65	289.61	179.28	—	1,445.50	1,033.26	325.49	110.27	1,569.80
Franklin	27.42	74.19	155.2	258.86	96.08	—	1,680.29	1,497.70	278.61	104.08	1,925.31
Fulton	27.93	83.78	301.95	342.67	90.41	—	4,000.54	3,336.40	643.1	131.64	3,498.79
Genesee	25.46	646.29	111.31	317.63	64.63	—	1,633.17	1,401.74	592.83	77.31	1,442.85
Greene	38.15	92.58	67.37	283.97	47.64	—	824.49	779.28	434.52	93.74	790.38
Hamilton	124.24	307.53	52.75	740.44	216.55	—	1,232.61	641.82	13.38	300.08	2,367.55

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
NEW YORK—Con.											
Herkimer	282.3	.56	60.92	62.59	37	1.96	6.23	30.64	30.21	46.25	31.91
Jefferson	242.76	3.3	70.07	68.46	35.38	3.83	1.88	24.79	40.21	81.33	113.35
Lewis	319.72	.04	29.5	23.99	33.24	2.77	19.86	11.37	27.27	14.6	60.36
Livingston	229.58	1.84	62.51	31.87	39.65	1.99	4.89	9.91	1.21	45.62	9.27
Madison	252.56	5.87	52.53	78.96	53.31	3.99	6.4	16.91	19.07	46.23	54.61
Monroe	121.83	17.26	147.26	85.22	75.62	8.83	3.92	85.74	38.57	68.44	40.3
Montgomery	194.07	—	92.17	70.37	46.63	1.48	13.2	17.29	107.85	92.73	126.28
Nassau	160.77	2.78	419.25	83.91	112.5	10.71	9.18	148.81	44.75	109.12	177.3
New York City ²⁵	207.62	163.63	389.93	143.04	154.39	15.42	—	83.61	377.26	163.05	134.94
Niagara	159.35	2.51	124.24	90.56	102.64	5.57	6.32	70.66	21.16	146.85	48.5
Oneida	169.31	11.32	97.29	143.81	63.32	3.56	3.11	26.35	115.11	55.39	105.34
Onondaga	167.45	31.56	129.44	100.02	108.6	9.37	10.15	81	28.02	88.75	30.11
Ontario	206.32	.26	88.24	56.53	64.74	2.98	9.73	59.55	25.08	69.37	43.44
Orange	147.01	2.58	135.86	83.96	62.09	5.99	7.16	35.25	25.28	66.04	62.14
Orleans	180.88	.11	70.03	36.35	45.47	3.22	7.27	7.07	10.94	44.22	46.64
Oswego	246.9	2.93	104.41	75.55	38.09	4.12	2.17	30.05	59.9	78.7	82.33
Otsego	295.35	1.5	43.5	64.06	26.86	5.74	11.71	23.91	10.22	18.85	10.46
Putnam	208.9	2.48	135.33	46.2	43.88	5.94	41.83	42.7	—	130.89	36.04
Rensselaer	135.99	2.18	89.7	152.52	62.92	5.9	1.32	18.9	164.48	45.84	40.02
Rockland	162.23	2.69	200.5	53.4	64.99	11.65	4.95	64.11	28.3	88.95	115.64
St Lawrence	238.96	5.93	58.26	66.19	26.52	2.04	4.84	32.23	59.14	79.35	64.94
Saratoga	151.08	.14	62.59	53.47	22.49	4.14	7.31	39.86	19.93	66.33	25.66
Schenectady	145.55	5.41	121.4	93.16	74.37	3.66	4.32	30.66	52.97	82.97	47.42
Schoharie	321.22	.33	33.26	30.35	47.8	1.3	7.88	12.48	4.03	50.35	9.78
Schuyler	277.32	—	38.1	42.76	52.96	2.51	15.12	35.9	33.81	24.39	25.17
Seneca	178.57	.83	75.01	41.44	55.46	.06	11.62	20.63	28.34	52.97	20.14
Steuben	325.95	8.43	55.3	59.21	44.12	2.32	26.19	16.22	18.76	32.25	65.19
Suffolk	120.04	6.34	279.7	100.73	50.91	6.9	5.71	49.12	6	40.73	169.39
Sullivan	411.89	3.21	96.14	107.28	85.02	7.9	36.82	81.38	26.2	102.35	69.66
Tioga	169.94	.38	60.4	34.79	35.89	.99	68.24	12.11	24.71	26.07	72.54
Tompkins	168.43	33.51	86.38	91.51	40.16	7.69	9.58	68.54	38.25	67.88	51.36
Ulster	207.48	2.74	91.76	73.88	46.28	7.86	12	24.04	56.59	46.84	99.65
Warren	272.65	6.41	106.59	78.4	39.16	6.83	10.57	77	16.77	73.07	82.86
Washington	245.31	—	55.79	19.91	32.07	3.5	16.91	12.52	18.26	22.89	54.49
Wayne	181.29	.37	62.47	46.15	61.29	4.03	9.09	15.03	6.4	42.18	40.44
Westchester	129.39	29	222.2	137.5	96.9	11.01	1.48	109.18	16.46	80.72	135.11
Wyoming	321.89	5.03	73.95	31.61	41.41	3.29	14.54	15.04	5.19	48.9	20.11
Yates	326.42	26.75	77.45	123.05	65.88	2.14	16.58	9.3	9.14	35.68	9.59
NORTH CAROLINA											
Alamance	38.68	3.81	102.23	56.07	14.4	8.34	3.47	57.24	41.6	97.95	39.01
Alexander	9.84	—	51.01	20.2	10.17	3.78	10.73	8.64	27.69	26.13	28.15
Alleghany	7.61	—	58.28	13.71	66.61	6.9	9.95	1.62	—	35.33	69.04
Anson	27.65	3.33	83.78	9.22	21.52	6.46	8.15	8.97	81.52	148.3	61.06
Ashe	18.62	1.09	41.99	5.04	10.47	5.42	5.42	6.22	2.02	24.5	33.88
Avery	35.45	—	71.42	32	21.5	10.3	9.73	39.29	5.12	26.11	125.43
Beaufort	16.9	.68	85.9	35.64	16.19	10.58	19.1	23.94	62.92	59.4	102.87
Bertie	28.33	.43	66.64	12.45	40.25	2.8	4.78	6.9	27.89	25	29.82
Bladen	32.41	—	94.89	17.94	16.42	5.24	12.56	6.53	44.68	39.7	87.01
Brunswick	39.59	5.03	114.4	20.48	13.92	12	9.7	41.38	33.75	121.31	80.21
Buncombe	54.61	10.93	121.65	89.87	25.49	12.58	2.69	63.1	50.91	118.88	68.22
Burke	27.83	13.26	104.49	25.73	7	2.31	2.91	28.99	24.35	48.65	32.78
Cabarrus	41.99	38.17	119.72	75.75	15.25	5.78	4.58	29.89	23.9	142.58	41.37
Caldwell	31.13	—	80.75	47.74	12.43	2.96	4.23	20.74	28.55	68.25	55.21
Camden .....	.15	—	44.15	13.64	—	5.67	65.46	5.21	113.9	16.4	40.47
Carteret	34.03	3.49	142.68	64.49	—	15.65	6.19	28.16	46.53	31.48	100.18
Caswell	1.11	—	53.37	13.02	20.57	6.3	7.41	16.26	39.24	14.59	28.4
Catawba	97.08	5.83	98.12	68.74	11.33	8.6	2.42	31.02	17.92	63.63	66.16
Chatham	19.88	2.05	82.77	28.01	12.79	11.99	8.48	12.49	37.11	57.24	58.24
Cherokee	22.34	.87	62.37	29.04	17.28	5.93	9.57	11.31	39.85	29.95	41.99
Chowan	32.2	54.4	95.47	42.7	22.77	3.33	13.12	38.23	21.28	55.61	147.88
Clay	5.41	—	78.7	35.91	15.99	7.13	5.78	26.44	4.55	15.86	37.38
Cleveland	26	1.77	94.69	30.93	16.64	6.01	3.69	27.36	31.21	49.71	49.01
Columbus	32.03	.52	75.07	43.48	21.61	3.85	5.27	10.49	85.98	25.76	44.89
Craven	40.67	12.52	111.51	39.48	15.85	2.18	3.96	36.86	45.38	71.21	101.99
Cumberland	35.85	6.06	152.22	54.24	12.81	8.23	8.6	120.05	59.93	56.99	45.45
Currituck	2.62	3.28	91.2	77.06	19.68	—	17.42	6.98	20.52	42.05	114.64
Dare	82.94	14.66	263.37	81.22	86.22	8.62	3.69	68.54	—	174.72	251.46
Davidson	23.33	15.09	80.89	32.95	11.03	7.7	2.93	20.14	19.61	31.15	50.65
Davie	11.77	—	61.27	26.49	21.69	5.98	11.64	16.14	3.97	43.65	46.36
Duplin	67.22	28.25	78.52	16.61	30.89	2.34	24.37	10.51	101.61	41	82.66
Durham	73.36	3.49	168.83	85.96	44.73	14.41	11.46	51.05	79.44	100.8	99.75
Edgecombe	17.2	1.42	74.74	13.51	21.19	1.39	4.27	23.8	58.51	29.04	41.54
Forsyth	69.11	12.34	150.44	65.49	53.38	9.52	414.78	62.32	101.8	63.07	95.2
Franklin	12.32	17.4	69.49	26.26	91.83	8.58	9.82	2.96	4.67	65.71	73.36

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.					Liquor store and insurance trust expenditure	Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure		Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41					42	43	44	45
NEW YORK—Con.											
Herkimer.....	26.54	70.31	101.35	215.23	98.35	—	1,400.19	881.11	501.97	100.44	1,162.53
Jefferson.....	25.85	107.65	175.23	214.97	165.02	—	2,610.24	2,295.09	664.87	256.63	1,337.09
Lewis.....	33.13	82.2	125.36	344.62	105.8	—	1,604.16	2,568.33	713.98	169.9	1,164.86
Livingston.....	22.22	77.3	59.56	201.49	102.32	—	1,277.82	787.82	372.68	68.96	1,049.96
Madison.....	21.91	77.46	120.88	178.4	68.82	—	1,779.30	1,531.73	885.48	85.64	1,065.08
Monroe.....	23.58	80.71	256.39	291.72	96.86	—	2,578.76	2,207.99	465.3	178.1	1,207.73
Montgomery.....	21.12	81.65	176.48	459.63	96.68	—	2,129.55	1,978.88	442.13	162.39	1,760.82
Nassau.....	44.12	234.72	220.06	363.82	116.63	—	3,736.77	2,965.70	257.95	121.5	1,229.75
New York City ²⁵	36.02	114.24	304.91	604.21	649.12	663.54	7,122.08	6,930.85	920.39	1,796.53	9,829.22
Niagara.....	28.05	75.7	207.27	293.4	219.72	—	2,991.03	2,467.33	427.45	645.78	1,602.49
Oneida.....	21.12	94.42	271.79	326	103.73	—	1,782.17	1,504.49	354.93	68.47	994.6
Onondaga.....	26.1	105.44	208.08	266.17	92.75	.69	2,311.66	2,058.95	543.4	51.26	1,227.31
Ontario.....	31.56	120.63	193.43	236.86	108.1	—	2,892.52	2,581.25	1,093.32	124.04	1,817.50
Orange.....	30.31	108.57	1,299.35	258.97	81.01	—	2,030.44	1,803.36	763.82	118.18	1,596.85
Orleans.....	21.12	87.57	75.12	195.42	173.19	—	1,178.31	1,088.73	473.38	200.72	933.08
Oswego.....	24.1	91.55	116.85	356.89	49.26	.49	1,843.77	1,428.27	491.66	73.23	1,316.97
Otsego.....	27.95	70.21	96.71	208.07	46.85	—	1,437.94	1,229.90	694.11	88.06	1,054.56
Putnam.....	37.88	136.57	108.51	176.2	73.88	—	1,399.00	1,182.23	218.46	78.17	753.76
Rensselaer.....	23.49	74.75	160.79	224.7	71.81	.74	2,051.54	1,783.32	596.46	30.17	809.96
Rockland.....	37.84	122.17	167.4	432.66	65.04	—	2,005.62	1,647.24	356.99	4.94	1,232.47
St Lawrence.....	26.19	92.13	103.77	266	78.46	—	1,632.53	1,438.20	633.99	102.91	1,231.67
Saratoga.....	25.23	69.36	88.75	140.97	63.26	—	1,314.98	1,014.99	489.93	85.46	1,037.70
Schenectady.....	24.79	67.11	110.99	275.82	75.64	—	1,534.20	1,263.86	396.23	63.62	858.44
Schoharie.....	25.26	101.84	100.78	235.49	43.11	—	1,619.02	1,387.65	867.23	111.35	1,425.48
Schuyler.....	29.57	92.53	85.04	224.46	104.04	—	1,083.42	1,066.10	368.17	168.1	966.14
Seneca.....	27.3	104.06	136.34	194.01	58.78	—	1,863.66	1,536.52	424.44	93.51	1,285.21
Steuben.....	29.09	83.66	90.14	206.04	88.75	—	1,665.56	1,282.01	709.72	35.55	1,575.28
Suffolk.....	29.54	102.36	174.65	335.79	117.82	—	2,636.32	2,369.82	313.81	300.94	1,347.24
Sullivan.....	54.23	165.55	207.72	358.73	83.43	—	3,097.65	2,223.40	558.3	168.65	1,004.73
Tioga.....	18.32	68.24	60.47	216.72	36.25	—	859.79	705.01	333.64	11.9	981.38
Tompkins.....	27.71	102.55	123.21	224.47	143.27	—	2,031.61	1,259.89	426.2	76.52	1,487.01
Ulster.....	31.34	97.9	105.75	270.32	48.26	—	1,616.73	1,150.16	529.36	70.62	1,030.67
Warren.....	39.99	119.37	113.03	345.24	214.57	—	2,058.06	1,631.96	644.71	258.16	1,718.08
Washington.....	25.96	74.7	167.6	210.18	17.46	—	1,900.90	1,747.95	263.34	31.99	1,889.61
Wayne.....	26.84	113.66	106.55	219.2	97.09	—	1,687.85	1,297.15	771.11	104.02	1,910.83
Westchester.....	37.08	156.66	180.55	565.57	102.8	.38	2,265.84	2,051.55	517.52	147.79	1,454.56
Wyoming.....	23.78	84.32	67.88	151.25	146.11	—	891.92	766.85	216.11	53.45	830.49
Yates.....	29.3	83.91	50.49	207.7	132.3	—	920.29	719.92	532.22	49.14	1,452.06
NORTH CAROLINA											
Alamander.....	18.5	49.58	75.97	114.77	68.19	28.25	1,451.53	1,451.53	267.78	118.76	1,837.01
Alexander.....	10.9	25.87	2.22	32.36	31.2	16.49	112.28	112.28	9.94	92.97	254.31
Alleghany.....	22.64	94.22	76.86	69.14	39.5	46.4	713.17	713.17	362.88	—	668.29
Anson.....	15.39	54.44	80.98	673.57	120.81	25.92	1,064.93	1,064.93	579.71	117.07	982.84
Ashe.....	23.62	59.64	8.74	43.84	16.85	—	199.52	199.52	40.35	62.92	497.14
Avery.....	34.24	114.23	6.72	110.52	138.87	46.46	147.51	128.06	—	35.97	424.8
Beaufort.....	30.28	62.53	78.84	97.44	575.96	45.61	1,307.83	1,307.83	145.66	311.67	1,154.50
Bertie.....	15.1	56.41	6.13	41.6	340.22	39.23	101.29	101.29	65.05	20.08	406.77
Bladen.....	20.71	111.01	187.01	111.61	47.58	19.25	2,682.03	2,682.03	74.18	57.17	2,873.03
Brunswick.....	27.09	146.79	21.4	162.23	228.79	72.17	805.27	796.25	49.46	454.58	1,189.97
Buncombe.....	33.63	54.5	83.94	108.86	128.75	41.68	1,702.27	1,582.35	369.48	321.84	1,011.46
Burke.....	25.13	57.94	49.35	98.19	360.72	18.52	861.78	861.78	296.78	96.33	755.18
Cabarrus.....	28.45	52.48	65.64	115.95	483.44	25.17	1,972.47	1,972.47	784.07	480.8	1,510.40
Caldwell.....	20.86	46.99	15.89	54.82	117.28	30.52	358.96	358.96	72.21	70.83	369.92
Camden.....	20.08	52.43	.31	38.94	27.44	65.15	223.82	223.82	3.07	220.76	1,041.85
Carteret.....	24.72	69.9	42.33	147.62	58.53	64.52	1,022.37	1,022.37	500.6	51.37	1,083.32
Caswell.....	13.2	45.31	18.21	66.67	12.42	44.71	359.05	359.05	323.84	7.92	275.42
Catawba.....	30.12	72.02	62.03	124.38	169.91	49.04	1,254.55	1,254.55	314.59	127.04	1,208.92
Chatham.....	25.39	68.63	54.96	39.39	43.38	31.96	1,136.65	1,136.65	694.19	71.1	742.49
Cherokee.....	31	66.84	18.37	42.4	45.32	70.48	704.66	704.66	436.9	39.25	962.25
Chowan.....	20.14	101.57	39.01	105.96	705.3	104.19	1,071.07	1,071.07	304.99	37.88	695.01
Clay.....	32.1	57.06	18.2	128.5	48.94	—	242.38	242.38	219.87	22.5	267.46
Cleveland.....	19.1	53.61	73.17	34.68	696.7	27.25	1,946.42	1,946.42	260.48	920.68	1,228.45
Columbus.....	18.07	57.78	37.29	81.64	28.94	36.79	1,106.67	1,106.67	263.84	31.57	1,068.69
Craven.....	35.49	57.31	95.3	97.42	537.53	34.13	1,334.02	1,333.51	349.21	53.75	1,250.97
Cumberland.....	18.18	42.58	71.98	67.59	524.12	24.99	1,669.04	1,447.83	152.83	344.06	990.45
Currituck.....	28.33	280.21	70.14	164.98	58.15	45.69	1,523.44	1,523.44	952.58	275.5	1,482.82
Dare.....	103.01	320.26	102.94	182.7	151.48	121.55	1,589.93	1,589.93	730.33	351.04	1,575.79
Davidson.....	18.06	40.21	22.22	49.6	417.06	10.55	505.01	483.03	163.4	110.67	515.98
Davie.....	20.43	58.46	23.84	59.32	63.65	12.76	548.89	548.89	283.87	226.99	719.01
Duplin.....	21.1	52.45	52.45	67.75	317.84	32.24	847.95	847.95	321.76	32.69	570.11
Durham.....	43.75	78.36	147.75	121.26	179.9	49.99	2,743.75	2,743.75	728.95	255.14	965.98
Edgecombe.....	23.96	53.98	4.38	60.71	536.57	44.3	160.84	160.84	83.18	10.36	754.39
Forsyth.....	30.23	49.64	86.24	102.38	154.08	51.81	1,966.12	1,966.12	394.9	348.23	1,579.63
Franklin.....	19.92	64.49	44.46	39.4	162.58	30.04	914.09	914.09	430.84	29.55	522

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
NORTH CAROLINA—Con.											
Gaston	95.92	3.64	119.72	39.42	3.83	5.55	3.21	29.1	45.7	92.58	53.93
Gates	4.64	—	20.68	14.13	13.12	9.08	27.04	13.52	4.74	23.81	52.97
Graham	21.27	—	55.93	10.9	18.51	6.04	10.11	6.04	34.93	40.97	42.54
Granville	35.58	.48	79.04	21.31	18.4	6.05	5.48	10.48	64.24	—	43.37
Greene	9.74	—	76.9	5.95	13.48	.06	11.55	7.64	24.58	37.71	57.36
Guilford	72.78	51.4	164.04	90.88	30.95	15.56	22.49	109.14	63.76	65.06	67.53
Halifax	40.43	2.99	98.23	41.17	20.46	3.08	9.44	26.37	15.72	107.37	54.96
Harnett	49.76	.62	80.55	8.91	14.27	2	3.35	12.5	33.67	65.89	40.16
Haywood	46.66	.22	100.36	44	15.8	3.61	4.84	14.79	24.19	41.28	55.45
Henderson	18.66	—	94.11	56.17	14.22	5.32	6.85	17.4	22.2	50.31	32.11
Hertford	39.07	4.72	84.78	32.57	48.56	2.05	6.59	10.51	42.14	38.49	66.65
Hoke	13.66	—	66.88	21.88	45.45	3.02	4.46	5.13	28.73	34.6	58.83
Hyde	5.54	2.77	75	10.16	5.54	9.24	17.37	—	28.27	79.25	119.34
Iredell	20.31	.84	90.87	33.25	47.16	7.45	3.99	32.46	7.36	56.73	46.32
Jackson	14.43	2.29	55.51	9.1	10.04	8.56	5.33	21.03	76.99	10.04	45.4
Johnston	31.33	5.34	94.15	13.64	17.44	8.44	7.36	17.5	50.44	124.43	84
Jones	12.42	—	62.1	9.16	5.89	—	25.47	5.89	6.63	43.78	34.84
Lee	38.2	2.51	125.37	57.45	28.6	7.54	4.32	28.77	52.29	60.61	59.28
Lenoir	30.66	55.93	67.02	19.24	16.6	5.69	5.44	23.7	96.94	59.81	54.52
Lincoln	5.81	3.95	74.03	17.59	19.74	13.03	5.19	7.36	36.35	44.4	33.84
McDowell	21.81	.84	67.35	23.46	24.17	3.18	7.23	10.06	3.36	32.37	46.69
Macon	40.16	3.21	81.91	15.82	22.06	8.22	6.05	30.21	3.39	40.24	100.61
Madison	24.83	—	54	14.53	1.7	3.4	9.48	2.8	89.79	20.61	55.97
Martin	21.79	41.49	94.67	32.83	—	2.53	9.42	16.42	36.42	44.14	90.63
Mecklenburg	86.46	125.47	190.06	75.15	51.75	20.92	47.29	84.39	74.33	46.87	82.58
Mitchell	27.92	—	57.27	9.04	13.25	3.94	7.95	14.88	31.25	29.76	53.6
Montgomery	33.63	.12	102.18	24.27	14.21	3.98	5.22	7.62	29.99	94.14	41.83
Moore	39.06	7.77	113.27	35.18	26.14	6.13	7.78	23.64	19.41	62.53	59.08
Nash	64.39	.7	125.99	69.79	16.52	5.55	3.94	37.28	22.4	88.15	68.55
New Hanover	38.99	23.65	127.79	65.85	26.15	20.49	10.75	52.52	62.14	70.4	80.59
Northampton	28.61	2.46	67.19	7.18	37.87	2.79	10.43	3.87	38.53	41.12	73.7
Onslow	24.6	7.28	71.44	27.87	8.94	5.51	2.57	28.47	8.68	50.94	151.87
Orange	25.1	15.32	124.58	48.52	17.65	4.99	8.81	24.52	31.33	64.81	39.43
Pamlico	22.73	—	56.28	6.65	24.12	6.81	9.68	10.58	81.23	115.03	31.1
Pasquotank	19.66	6.76	96.46	61.85	3.03	7.23	4	19.51	68.81	67.34	106.27
Pender	8.72	—	62.16	26.91	11.53	11.12	4.97	5.85	10.85	18.28	64.12
Perquimans	21.44	—	62.77	19.24	—	7.97	14.02	8.89	37.48	77.98	386.69
Person	19.76	24.18	79.41	41.96	38.12	5.58	7.11	22.44	54.98	27.48	54.34
Pitt	44.14	.97	131.5	47.49	54.42	6.85	4.79	33.75	50.51	85.23	84.26
Polk	27.92	—	112.91	26.38	13.99	5.79	8.57	11.83	3.51	40	42.4
Randolph	22.43	10.84	66.82	44.54	34.07	4.12	2	8.98	13.42	40.88	31.72
Richmond	26.89	.35	78.55	25.31	14.26	3.2	3.5	19.1	61.54	69.13	62.3
Robeson	26.09	—	90.77	34.74	35.28	2.99	2.52	13.6	64.23	55.1	32.52
Rockingham	48.69	.58	113.61	38.37	18.36	4.26	4	16.73	69.12	69.12	40.7
Rowan	44.38	6.77	80.5	36.9	16.87	2.71	3.26	30.11	43.11	51.9	33.07
Rutherford	30.49	2.51	88.36	39.6	66.42	7.8	3.27	46.5	17.08	39.63	48.22
Sampson	27.47	5.56	85.96	24.06	10.99	4.18	6.97	25.28	6.06	35.22	40.2
Scotland	20.96	7.51	93.13	14.24	29.94	7.09	7.6	9.8	72.76	101.15	101.71
Stanly	41.28	80.26	78.83	42.88	10.7	4.32	2.52	21.2	46.42	66.65	46.25
Stokes	5.94	—	51.54	27.65	18.85	2.88	4.8	5.56	—	23.28	27.77
Surry	28.54	.41	76.27	20.38	11.03	5.94	6.53	14.49	29.87	38.94	44.44
Swain	8.08	—	75.12	5.58	18.32	1.08	7.41	21.57	18.07	27.73	55.63
Transylvania	17.46	—	109.28	42.4	19.27	10.36	4.47	18.29	26.62	49.93	53.13
Tyrrell	12.83	—	109.16	11.78	—	—	22.51	1.57	30.63	54.97	76.96
Union	16.65	19.01	105.53	14.02	21.02	7.24	1.47	49.9	4.86	61.69	36.18
Vance	38.85	1.77	102.22	71.99	38.29	9.63	6.75	25.37	15.49	96.12	48.22
Wake	58.5	39.29	106.34	60.78	17.64	17.91	5.39	79.27	41.44	59.71	60.6
Warren	8.04	—	66.63	12.36	36.25	6.21	6.98	4.82	37.97	54.88	72.56
Washington	31.6	3.3	84.34	21.57	32.6	5.52	9.31	6.74	77.6	50.52	76.67
Watauga	50.28	—	95.03	12.66	6.24	9.99	3.47	27.43	226.33	53.94	142.21
Wayne	51.68	2.58	70.1	47.89	16.07	4.38	3.05	15.48	77.74	26.81	34.16
Wilkes	18.94	20.15	57.01	7.08	17.21	7.01	6.3	9.21	4.46	23.8	26.81
Wilson	40.53	12.56	133.82	73.71	38.9	5.71	13.46	51.69	127.59	78.6	94.07
Yadkin	20.58	—	66.27	6.59	12.38	5.56	5.77	5.3	11.71	12.82	37.97
Yancey	10.07	—	37.48	6.72	7.63	3.91	12.52	7.45	7.2	27.78	52.2
NORTH DAKOTA											
Adams	459.35	26.05	68.99	14.08	7.74	—	62.3	37.31	—	40.83	110.88
Barnes	224.2	5.12	55.64	49.45	13.54	—	51.92	75.04	11.31	47.71	55.97
Benson	275.89	3.19	29.83	8.11	5.21	.58	38.23	13.32	145.98	18.83	39.25
Billings	1,725.42	—	158.55	212.58	—	—	17.71	96.55	22.14	—	—
Bottineau	368.13	3.45	41.12	34.62	—	—	30.91	365.22	16.05	43.25	40.33
Bowman	463.22	18.47	72.66	19.07	6.36	—	45.11	67.51	—	15.74	21.19
Burke	379.51	.41	52.65	37.67	1.22	3.65	—	741.6	—	14.58	30.38
Burleigh	164.31	79.25	107.05	49.39	13.92	.69	9.9	63.96	23.58	23.19	48.25
Cass	93.66	60.52	81.03	37.34	25.69	—	24.42	143.03	77.47	20.73	46.89
Cavalier	492.22	2.66	78.75	184.82	—	—	8.16	972.11	25.62	8.54	66.22

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.					Liquor store and insurance trust expenditure	Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure		Total	Total	Education	Utility	
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43	44		45
NORTH CAROLINA—Con.											
Gaston	24.99	220.52	60.55	132.9	431.88	24.88	1,405.35	1,405.35	279.41	188.3	1,317.52
Gates	13.72	46.61	—	7.57	18.67	26.94	—	14.63	—	14.63	295.43
Graham	26.92	98.21	36.11	99.92	56.85	—	631.83	631.83	566.96	48.19	174.89
Granville	16.22	56.03	60.35	78.8	117.17	31.19	973.28	964.87	96.7	88.68	1,217.65
Greene	36.52	47.51	36.86	96.15	102.72	20.39	617.04	617.04	173.5	4.47	692.7
Guilford	31.86	92.78	77.58	95.4	340.73	48.17	1,517.53	1,517.53	19.55	99.24	1,214.38
Halifax	27.44	65.86	73.48	97.77	166.47	40.12	797.6	748.33	151.27	136.81	819.96
Harnett	19.29	54.38	40.56	60.14	81.07	21.42	775.11	775.11	318.68	172.05	607.07
Haywood	38.88	61.56	164.69	62.04	131.8	36.74	1,503.38	1,470.32	106.95	22.43	2,086.35
Henderson	26.35	60.11	28.05	69.68	52.03	39.38	393.34	393.34	250.9	21.49	617.39
Hertford	19.11	72.26	2.98	65.98	107.72	43.79	254.24	83.89	—	45.26	620.62
Hoke	18.16	53.88	12.47	55.21	60.9	14.65	543.85	543.85	175.76	245.16	517.12
Hyde	31.59	112.69	15.7	154.07	152.97	52.1	732.68	732.68	—	521.89	931.46
Iredell	15.98	35.64	44.72	68.98	312.17	31.48	725.92	725.92	110.97	52.16	968.29
Jackson	24.2	57.71	9.51	78.6	35.32	27.81	661.79	661.79	287.95	284.65	771.91
Johnston	19.41	64.8	29.47	75.38	408.67	28.52	774.37	774.37	372.37	49.5	775.14
Jones	30.1	71.15	8.21	54.31	24.63	52.94	127.78	127.78	—	8.31	477.74
Lee	28.87	93.44	57.37	103.59	76.49	37.55	1,559.65	1,559.65	660.87	155.61	1,133.86
Lenoir	20.89	44.66	168.63	77.84	906.75	36.73	1,777.63	1,777.63	620.2	290.44	1,274.91
Lincoln	23.62	56.23	72.96	53.56	240.15	17.37	1,829.47	1,829.47	514.93	568.08	1,211.10
McDowell	14.37	48.45	10.12	46.17	61.96	25.62	171.03	171.03	—	37.79	253.91
Macon	34.52	101.76	18.26	86.19	185.99	53.85	294.68	294.68	154.72	47.02	754.55
Madison	22.53	35.96	7.62	26.7	106.68	—	126.36	126.36	—	48.02	110.29
Martin	23.45	112.11	548.98	63.05	150.05	42.14	9,188.48	9,188.48	—	4.54	9,743.97
Mecklenburg	31.73	60.31	251.7	126.74	266.46	60.34	4,769.71	4,769.71	713.54	410.38	3,119.19
Mitchell	22.69	53.33	7.75	63.46	90.09	—	189.96	189.96	51.23	87.64	237.24
Montgomery	27	97.95	47.84	26.76	161.7	34.67	840.21	840.21	337.56	92.4	817.3
Moore	29.72	123.13	26.05	48.64	161.98	51.97	722.59	722.59	227.14	210.96	781.64
Nash	22.24	63.42	17.57	82.51	963.78	44.11	473.11	473.11	—	128.85	747.64
New Hanover	28.11	69.99	89.27	260.78	207.82	62.43	2,169.61	2,169.61	319.82	322.56	1,802.00
Northampton	21.15	70.44	33.14	38.95	119.45	41.78	666.53	654.72	231.82	191.83	525.68
Onslow	16.49	41.17	31.06	72.89	50.78	21.37	647.72	644.95	297.16	97.47	540.27
Orange	29.06	105.96	69.24	203.34	201.82	40.69	1,353.91	1,330.93	704.83	222.91	768.07
Pamlico	32.49	54.81	30.69	126.19	48.9	39.14	1,088.61	1,088.61	322.45	179.68	813.83
Pasquotank	31.73	49.18	77.62	74.42	720.12	24.42	1,974.41	1,974.41	665.32	296.6	1,127.51
Pender	27.65	54.92	21.97	217.86	10.44	41.91	787.14	787.14	259.56	10.85	1,061.64
Perquimans	19.43	75.96	39.04	48.84	263.72	32.9	666.09	666.09	79.26	102.35	515.72
Person	27.99	73.67	215.84	73.86	63.4	31.59	3,095.66	3,095.66	292.75	26.23	2,788.43
Pitt	27.47	79.52	101.61	67.22	1,183.29	39.21	2,045.63	2,045.63	241.84	172.5	2,475.20
Polk	17.44	64.53	54.97	48.07	58.12	33.34	698.2	698.2	647.11	2.28	213.42
Randolph	13.29	44.45	41.37	53.98	101.69	12.07	911.11	911.11	461.33	102.46	566.66
Richmond	22.23	61.21	41.43	101.02	90.75	27.7	844.56	844.56	116.22	273.67	515.67
Robeson	23.51	41.34	29.24	59.98	319.77	26.91	729.44	677	36.91	217.84	676.66
Rockingham	23.53	38.69	49.82	93.82	51.63	26.68	922.6	922.6	—	104.01	1,096.41
Rowan	24.91	69.87	37.71	88.4	146.09	33.71	724.37	724.37	330.91	34.73	385.93
Rutherford	19.34	47.59	56.26	67.48	179.96	22.05	950.54	950.54	507.17	6.73	993.97
Sampson	27.63	46.85	30.86	115.15	24.41	30	718.26	718.26	69.46	7.34	790.51
Scotland	14.91	56.66	31.78	85.58	385.92	25.62	451.7	451.7	60.45	3.7	462.01
Stanly	16.92	59.34	11.91	86.49	413.31	13.33	595.99	595.99	—	227.64	626
Stokes	17.93	55.13	21.94	67.9	26.18	8.82	508.25	488.99	190.2	62.36	499.81
Surry	22.78	60.47	58.53	58.94	43.14	33.15	916.99	916.99	376.84	90.86	836.47
Swain	30.81	51.22	32.4	121	17.9	41.97	681.63	681.63	554.55	120.92	167.8
Transylvania	36.26	83.42	30.47	81.53	25.64	40.55	335.32	335.32	231.83	30.18	512.02
Tyrrell	54.19	138.22	68.32	297.91	112.3	30.1	553.14	553.14	242.15	55.24	562.04
Union	19.8	64.62	60.47	67.29	592.76	21.15	1,846.97	1,846.97	612.73	525.08	1,764.84
Vance	26.22	44.2	48.34	139.45	57.1	39.72	688.69	688.69	346.15	20.38	597.09
Wake	20.31	43.67	209.25	170.65	1,783.44	35.95	14,479.70	13,839.21	758.38	10,800.25	5,579.28
Warren	19.68	36.25	93.52	85.54	36.98	30.6	1,248.85	1,248.85	558.18	14.25	935.92
Washington	22.5	93.44	42.42	59.19	37.55	40.41	831.4	831.4	313.84	112.85	455.79
Watauga	32.91	87.42	40.04	132.47	296.45	60.53	867.83	867.83	534.6	82.79	619.27
Wayne	23.42	46.61	26.64	59.18	99.13	29.36	932.71	925.79	126.62	384.78	673.73
Wilkes	16.56	39.32	18.47	87.78	51.58	22.06	483.63	483.63	17.78	6	343.19
Wilson	50.04	62.04	29.48	98.72	1,560.81	44.23	667.6	667.6	265.45	82.02	1,848.00
Yadkin	21.87	38.79	11.59	68.21	59.69	—	200.7	200.7	119.67	17.12	512.22
Yancey	13.98	63.13	18.74	47.68	29.43	—	233.15	233.15	—	108	355.8
NORTH DAKOTA											
Adams	77.09	121.08	15.84	105.6	63.01	—	614.57	614.57	26.4	565.65	1,286.17
Barnes	53.49	42.51	17.09	94.27	382.7	—	282.98	273.07	60.67	19.81	1,091.46
Benson	32.01	39.68	3.91	77.05	84.58	—	98.33	98.33	7.97	13.76	1,023.46
Billings	158.55	196.63	—	59.34	—	—	—	—	—	—	12,046.94
Bottineau	36.22	40.33	3.58	88.35	58.9	—	199.79	199.79	—	—	1,513.13
Bowman	41.78	65.4	1.21	162.58	50.26	—	9.99	9.99	—	—	1,830.46
Burke	71.69	65.21	3.65	127.18	34.43	—	61.56	61.56	48.6	—	1,402.19
Burleigh	31.46	115.53	105.72	67.01	107.79	22.46	1,530.47	1,530.47	196.63	44.17	2,488.33
Cass	27.17	43.43	130.71	306.46	167.42	25.02	2,881.69	2,850.80	431.48	611.06	1,419.37
Cavalier	54.27	55.41	69.45	37.57	91.08	—	1,174.00	1,174.00	—	165.84	1,053.13

See footnotes at end of table.

Table 51. **Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.**

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
NORTH DAKOTA—Con.											
Dickey	226.92	2.64	37	12.16	3.7	—	23.96	25.55	17.09	14.45	45.28
Divide	871.98	11.49	82.05	64.21	13.48	1.59	23.78	35.67	1.98	12.29	44.39
Dunn	446.81	11.46	57.58	26.93	6.93	—	35.19	16.53	17.33	9.33	30.93
Eddy	216.27	39.29	100.14	392.91	8.34	—	12.52	1,022.25	36.51	18.43	60.5
Emmons	330.86	651.81	25.43	11.25	2.48	—	24.53	913.35	10.8	5.18	14.63
Foster	209.52	—	43.46	174.34	2.85	—	60.01	202.79	25.87	25.35	41.13
Golden Valley	408.9	15.01	129.92	99.38	—	—	52.8	769.67	—	8.8	33.64
Grand Forks	103.02	11.36	79.45	126.13	14.11	.9	7.52	127.5	90.1	54.42	58.66
Grant	380.86	—	16.7	11.56	—	—	87.99	7.71	—	8.67	20.87
Griggs*	325.07	154.49	50.27	1,408.51	—	—	365.95	29.83	—	18.43	33.18
Hettinger	277.33	7.38	53.99	22.47	6.04	—	22.13	365.86	—	4.69	25.49
Kidder	358.36	—	41.04	573.24	—	—	38.37	1,113.78	—	14.35	13.68
La Moure	379.48	3.22	54.33	6.84	—	7.65	2,978.47	501.41	30.78	19.52	28.57
Logan	261.56	4.09	40.93	18.42	—	—	10.23	15.55	—	11.46	30.7
McHenry	323.16	.32	41.23	31	2.76	—	77.75	8.12	—	14.12	23.7
McIntosh	353.1	176	45.58	25.54	4.94	—	20.04	44.21	—	13.45	49.42
McKenzie	442.32	196.38	66.48	38.63	14.7	—	74	32.99	26.66	6.84	29.05
McLean	162.27	161.36	95.89	19.1	—	—	39.81	42.94	—	17.18	32.43
Mercer	282.26	3.14	113.01	513.41	—	—	25.56	67.13	83.37	12.67	45.56
Morton	158.79	4.83	61.87	59.25	22.4	5.57	29.36	107.03	64.94	26.12	48.77
Mountrail	159.78	228.94	52.27	20.14	—	—	21.32	235.01	59.23	13.18	39.83
Nelson	375.42	.26	56.34	358	3.59	—	49.68	28.43	12.04	23.3	33.29
Oliver	447.18	—	92.66	9.85	—	—	59.98	91.76	—	6.27	14.77
Pembina	168.06	32.26	67.5	176.18	24.37	—	15.33	25.4	46.56	18.65	73.33
Pierce	177.62	—	47.69	7.63	22.68	—	16.74	24.16	—	16.32	34.55
Ramsey	211	23.77	59.25	37.17	22.4	—	12.36	44.64	16.7	41.83	48.66
Ransom	217.47	1.55	66.97	34.17	—	—	11.91	18.81	40.73	8.28	52.64
Renville	699.96	2.11	69.64	53.82	3.52	—	33.42	360.89	34.12	11.96	16.53
Richland	277.34	6.83	59.3	32.16	29.79	—	36.17	122.18	7.49	38.05	52.09
Rolette	83.68	1.92	36	81.62	6.13	—	7.84	6.27	30.44	6.34	18.25
Sargent	283.04	2.03	55.84	53.14	2.93	—	84.89	176.76	6.3	32.65	43.23
Sheridan	293.71	1.08	47.34	6.99	—	—	24.74	35.5	121.03	15.06	31.74
Sioux	99.15	—	10.74	3.66	—	—	—	4.4	63	.73	1.95
Slope*	776.3	—	43.53	30.23	—	—	1,528.42	1.21	—	4.84	7.26
Stark	154.97	53.58	85.62	100.69	13.88	5.82	17.36	44.81	27.67	30.36	42.43
Steele	460.69	—	60.17	27.23	—	—	76.86	25.03	—	1.76	26.35
Stutsman	302.84	17.29	95.56	35.2	32.66	13.64	19.73	153.29	196.18	21.93	34.91
Towner	257.09	5.61	50.17	36.46	9.66	—	57.03	59.83	11.53	34.28	46.12
Trail	266.83	523.2	39.86	15.51	12.06	—	8.27	20.68	17	27.68	40.32
Walsh*	279.01	68.76	51.41	62.66	13.05	—	39.3	133.21	15.78	28.99	58.13
Ward	88.51	25.58	82.05	37.32	12.94	4.3	7.97	85.08	40.45	6.16	23.35
Wells	265.22	1.9	33.01	16.51	.76	—	22.96	29.79	—	11.95	27.32
Williams	165.38	25.37	84.35	18.9	15.15	—	42.61	103.73	8.47	17	49.38
OHIO											
Adams	168.97	.85	73.97	28.16	9.82	—	8.65	2.78	62.22	48.66	19.15
Allen	79.48	2.83	104.15	59.47	34.44	10.68	11.51	24.06	69.62	121.85	37.5
Ashland	166.02	2.84	91.14	53.12	5.8	.04	9.58	29.49	5.43	33.31	41.48
Ashtabula	128.07	51.59	98	53.88	10.95	4.11	3.85	12.46	35.05	63.97	14.28
Athens	144.09	5.56	78.17	31.24	.9	.82	12.95	10.53	22.45	32.47	16.12
Auglaize	127.22	4.02	62.16	48.09	45.2	—	4.12	8.33	13.94	66.51	63.22
Belmont	114.72	.71	81.2	29.22	15.77	1.4	.7	5.23	33.79	71.31	11.95
Brown	112.96	.81	45	38.75	1.42	—	5.31	7.44	7.62	21.67	19.82
Butler	113.44	6.92	120.78	60.07	26.92	6.16	1.66	28.25	12.01	92.52	18.81
Carroll	169.48	—	66.3	8.98	—	—	2.87	1.61	5.89	27.35	46.25
Champaign	160.46	8.34	92.53	49.27	5.91	3.96	4.19	4.91	1.69	40.12	.24
Clark	87.73	7.49	114.32	65.04	9.91	3.31	4.44	27.21	39.68	69.18	4.22
Clermont	82.27	.07	93.02	58.94	32.36	4.73	3.34	9.27	23.64	51.35	5.06
Clinton	136.16	4.61	105.21	55.17	4.27	1.24	5.69	9.47	25.41	61.07	51.08
Columbiana	93.98	4.78	77.67	39.02	123.06	.09	.66	9.22	31.66	34.18	10.56
Coshocton	144.42	.25	84	40.27	—	—	5.9	228.81	58.79	35.87	16.41
Crawford	167.6	15.27	111.55	53.1	145.23	—	2.07	7	36.88	82.64	62.4
Cuyahoga	126.71	44.13	212.14	114.28	53.16	6.6	.15	68.35	122.72	149.55	48.28
Darke	150.04	.7	96.72	46.31	—	1.42	7.08	16.7	16.18	31.48	7.81
Defiance*	391.6	2.3	121.72	19.07	16.6	.02	32.48	30.51	31.05	20.2	47.21
Delaware	122.73	7.3	102.2	52.83	16.45	.19	6.43	13.55	25.12	113.87	27.89
Erie	112.25	14.4	120.99	88.2	18.01	2.27	8.64	34.67	84.6	126.02	26.03
Fairfield	142.86	6.69	90.57	78.52	7.13	1.83	2.84	16.57	37.3	78.06	22.75
Fayette	153.83	.88	89.73	43.85	—	—	2.32	2.25	14.79	72.94	29.58
Franklin	140.25	43.03	213.02	139.1	50.93	11.19	.63	94.49	92.64	119.9	57.11
Fulton	270.11	1.7	91.48	18.89	14.21	7.14	14.18	21.08	.15	60.13	9.74
Gallia	182.69	3.9	77.94	13.28	—	2.35	4.51	7.34	13.32	26.48	35.1
Geauga	176.52	.3	96.82	70.7	9.2	1.81	1.73	30.81	11.06	67.62	2.13
Greene	106.22	1.26	171.56	63.86	.01	8.12	5.17	46.35	72.98	75.23	23.68
Guernsey	148.21	25.15	83.81	43.35	—	—	4.37	12.07	17.4	43.1	3.53

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
OHIO—Con.											
Hamilton	146.03	12.46	193.53	105.69	25.91	8.55	.45	116.04	113.68	289.57	28.39
Hancock	164.54	20.59	127.67	59.77	23.34	4.45	6.53	25.86	33.06	103.6	2.36
Hardin	147.14	1.61	93.9	27.06	—	—	3.35	11.16	2.69	52.14	3
Harrison	318.04	1.62	163.43	77	—	—	34.44	10.87	36.31	16.75	11.5
Henry	267.35	2.47	77.52	63.68	18.76	2.24	19.33	31.37	23.81	49.56	13.01
Highland	97.47	11.7	65.65	34.81	—	—	2.08	3.71	17.24	26.58	179.98
Hocking	162.5	.42	61.84	6.3	2.6	—	16.3	7.99	104.92	17	—
Holmes	180.59	2.34	65.41	11.09	—	—	14.35	3.59	—	16.15	—
Huron	153.33	4.55	139.45	14.24	32.1	19.24	8.73	57.52	44.74	47.78	68.38
Jackson	130.78	.31	60.12	13.14	5.63	.43	4.51	6.52	24.36	87.88	23.03
Jefferson	109.16	3.21	87.53	23.22	1.44	1.26	2.56	35.74	35.5	84.88	14.51
Knox	130.3	3.66	79.88	46.86	.04	—	4.27	25.8	37.52	50.81	1.47
Lake	129.44	3.49	143.74	104.27	10.54	6.94	.78	90.93	20.88	91.8	44.42
Lawrence	80.74	.58	38.8	18.97	18.91	.03	6.88	1.95	36.06	47.87	12.67
Licking	102.34	6.28	58.5	41.2	45.2	26.1	4.75	10.07	58.08	51.11	41.86
Logan	142.5	—	124	50.28	4.25	—	5.81	12.15	37.65	105.62	43.2
Lorain	94.35	3.08	126.73	74.46	52.21	4.81	.46	37.37	29.04	84.91	27.38
Lucas	104.76	38.51	173.22	109.5	53.9	7.13	1.01	61.82	109.69	87.97	49.38
Madison	148.12	4.73	76.61	48.9	2.89	—	7.21	12.43	13.38	60.82	9.64
Mahoning	94.23	.34	110.8	67.24	44.54	1.66	4.36	41.65	80.61	88.86	8
Marion	102.93	5.83	119.67	100.45	25.37	—	3.74	15.14	61.26	101.19	37.9
Medina	97.44	1.36	108.73	18.19	35.4	6.77	5.17	25.51	32.74	115.66	57.99
Meigs	239.54	—	57.52	39.77	19.47	—	12.7	2.59	14.91	14.04	4.09
Mercer	164.2	6.75	83.27	31.91	5.4	3.94	3.45	17.61	2.59	31.33	1.03
Miami	131.76	.87	126.32	64.79	37.48	5.05	7.13	41.66	63.63	73.47	118.08
Monroe	271.61	5.76	79.91	7.47	—	—	7.14	12.9	34.52	17.82	—
Montgomery	133.87	63.07	190.46	96.07	42.92	12.77	9.1	68.95	136.83	104.94	47.3
Morgan	162.41	1.99	68.77	12.26	6.78	—	3.77	6.37	10.62	7.6	—
Morrow	182.7	3.87	49.54	18.44	—	—	4.33	3.12	7.38	38.42	—
Muskingum	106.32	7.94	119.8	10.68	30.08	6.01	3.09	18.33	52.79	70.08	23.77
Noble	252.76	1.73	45.57	2.39	54.56	—	9.4	10.47	33.95	22.99	—
Ottawa	186.31	—	125.72	35.01	25.93	3.85	23.34	13.69	2.22	62.88	16.38
Paulding	186.1	—	75.11	16.17	—	2.36	4.77	1.18	6.88	18.53	3.78
Perry	112.22	3.13	38.51	17.26	5.76	.44	9.25	5.97	47.64	20.98	1.51
Pickaway	112.43	4.27	58.57	46.56	13.62	.4	5.8	8.5	50.7	56.84	3.62
Pike	146.23	12	59.25	17.71	2.14	2.36	5.97	6.85	68.86	29.39	6.48
Portage	130.64	.08	93.14	54.28	19.73	4.37	1.15	12.62	21.81	71.48	18.29
Preble*	148.45	3.61	77.24	28.87	4.27	1.22	9.1	5.63	12.62	14.71	10.37
Putnam	201.94	1.28	84.6	24.32	—	—	—	9.46	14.72	89.63	16.62
Richland	134.54	9.59	116.17	73.12	3.61	4.45	3.97	12.19	62.46	38.05	15.88
Ross	143.25	2.14	100.92	40.95	28.33	—	36.27	9.54	19	26.73	14.29
Sandusky	143.12	16.1	132.13	43.79	—	1.2	2.45	17.23	22.68	71.34	4.99
Scioto	91.02	13.03	49.61	33.84	1.45	1.26	.79	1.78	30.62	75.21	6.48
Seneca	130.12	3.58	114.6	63.3	14.1	—	5.17	12.34	19.05	63.11	.03
Shelby	170.53	7.52	98.53	101.39	36.08	2.86	9.48	28.18	17.34	140.23	19.32
Stark	98.24	.03	118.87	78.75	11.05	4.44	.47	17.95	65.65	84.26	19.27
Summit	154.36	29.84	161.8	90.39	47.85	6.65	.59	83.84	52.45	130.47	35.64
Trumbull	95.15	68.07	161.76	69.49	11.83	2.88	1.3	9.95	41.53	89.33	13.45
Tuscarawas	121.41	2.12	87.86	53.7	30.18	—	4.93	88.65	31.6	63.74	19.93
Union	51.93	3.1	82.6	91.61	53.75	1.66	4.6	11.61	1.98	60.86	13.72
Van Wert	150.73	40.82	112.54	50.98	6.8	—	.92	9.53	6.01	72.5	—
Vinton	124.96	—	59.83	19.89	—	—	4.72	5.97	77.31	13.84	75.07
Warren	134.59	.56	138.79	46.27	6.53	6.15	1.44	26.39	24.33	101.98	19.08
Washington	198.47	3.81	96.79	39.72	6.28	.03	4.43	11.28	14.12	39.03	10.69
Wayne	125.86	10.9	87.35	38.5	14.42	4.05	5.78	15.63	29.46	49.5	30.52
Williams	177.94	1.29	78.87	15.47	13.31	—	9.7	18.18	27.04	143.95	21.26
Wood	129.45	4.68	117.66	31.43	40.01	7.69	3.58	23.06	9.96	118.18	26.69
Wyandot	170.22	3.39	91.87	25.05	9.82	—	11.58	17.61	14.22	36.62	22.93
OKLAHOMA											
Adair	80.25	—	41.78	13.86	2.26	—	5.77	2.01	7.88	36.26	9.54
Alfalfa	255.4	—	55.08	20.8	5.2	—	28.76	6.34	—	20.31	28.92
Atoka	126.79	—	48.15	2.19	—	—	3.7	11.17	25.51	18.94	19.47
Beaver	763.01	.17	73.17	2.49	—	—	15.47	—	—	11.64	20.12
Beckham	321.96	5.93	106.67	29	3.13	2.7	6.79	51.91	18.27	21.45	32.02
Blaine	223.2	122.72	37.68	5.21	17.12	.28	12.84	5.4	8.09	9.86	26.98
Bryan	108.64	3.74	60.64	31.49	4.83	—	4.01	11.38	—	23.76	31.78
Caddo	89.23	.07	31.44	43.05	—	—	3.55	5.77	16.99	27.3	17.97
Canadian	76.48	1.33	55.19	31.2	4.21	2.3	1.32	15.59	1.25	11.75	24.47
Carter	181.48	1.31	111.04	58.08	.02	—	1.45	41.85	.18	51.69	77.24
Cherokee	80.23	3.7	36.27	13.7	.92	.92	22.65	11.06	.55	16.68	25.56
Choctaw	129.64	2.3	54.3	36.98	—	—	3.54	3.67	23.93	19.48	28.13
Cimarron*	747	—	106.9	13.93	25.59	—	52.8	37.25	—	8.42	34.34
Cleveland	73.75	—	103.01	54.6	1.46	3.66	.72	20.7	10.4	27.85	31.87
Coal	217.14	—	19.8	11.85	28.24	—	10.87	3.41	19.96	2.76	22.4

See footnotes at end of table.

Table 51. **Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.**

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Total	Long-term			
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure		Total	Education	Utility	
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43	44		45
OHIO—Con.											
Hamilton	35.26	146.52	71.29	204.5	141.32	—	1,240.32	1,138.75	221.51	95.29	1,129.85
Hancock	78.05	91.16	29.91	54.05	120.56	—	1,165.06	1,106.69	148.32	320.94	1,179.90
Hardin	37.37	59.15	10.15	33.67	59.09	—	195.33	166.87	92.98	13.88	451.9
Harrison	146.74	69.75	10.94	109.49	32.75	—	210.49	209.86	25.31	8.19	554.9
Henry	53.11	50.43	38.19	51.4	417.88	—	768.27	768.27	562.86	121.8	1,176.68
Highland	15.61	49.69	21.48	72.23	34.81	—	454.86	382.25	51.89	90.28	702.35
Hocking	39.31	62.65	25.52	105.94	27.63	—	600.15	599.34	362.55	—	671.63
Holmes	99.9	43.77	5.08	36.73	11.42	—	500.08	500.08	491.22	—	908.36
Huron	50.62	71.74	18.17	87.96	130.01	—	593.35	589.33	179.21	200.02	932.19
Jackson	27.94	49.7	14.59	93.94	336.49	—	869.53	826.93	98.05	613.07	762.05
Jefferson	44	92.24	27.86	53.25	26.35	—	447.33	444.72	282.4	2.3	293.56
Knox	34.78	66.92	84.99	86.92	52.07	—	1,192.18	1,145.76	318.71	3.87	1,398.11
Lake	32.65	132.67	64.53	117.85	127.45	—	1,111.08	1,016.95	275.82	79.58	1,497.33
Lawrence	24.32	122.55	28.65	57.69	27.59	—	460.97	427.56	107.71	94.57	540.63
Licking	42.4	137.41	23.2	53.43	48.47	—	466.6	438.81	219.14	58.36	759.99
Logan	65.85	84.46	53.17	51.64	48.96	—	1,026.18	867.65	686.34	9.74	914.48
Lorain	45.33	104.07	51.85	131.26	164.76	—	866.62	804.64	232.78	178.86	1,267.54
Lucas	48.3	242.18	145.3	277.75	123.04	—	2,001.63	1,899.97	150.11	80.7	1,655.99
Madison	44.14	61.99	12.21	98.85	51.69	—	221.28	221.28	72.99	54	691.29
Mahoning	35.48	115.51	43.35	62.52	110.14	—	1,034.99	971.31	228.78	101.62	682.62
Marion	40.81	90.37	48.22	25.84	15.29	—	1,977.93	1,976.16	75.06	—	2,465.13
Medina	27.03	118.33	56.21	116.49	128.72	—	894.47	894.47	270.63	53.93	1,270.28
Meigs	47.46	39.39	10.19	43.91	80.04	—	285.78	278.09	108.82	97.79	617.8
Mercer	52.04	124.16	57.35	123.99	199.9	—	1,016.04	1,016.04	727.19	49.16	873.05
Miami	48.56	154.74	28.15	39.8	290.03	—	779.84	753.43	55.43	270.77	1,503.07
Monroe	60.32	98.18	28.36	48.14	156.08	—	900.84	800.43	283.73	293.03	464.3
Montgomery	43.66	163.39	94.42	141.41	232.72	—	1,748.55	1,682.61	85.27	267.58	2,435.75
Morgan	104.46	50.28	4.93	38.15	10.55	—	126.79	124.19	58.29	—	311.39
Morrow	76.8	8.04	16.27	94.39	68.04	—	447.95	445.13	138.32	150.32	722.29
Muskingum	40.27	129.84	27.78	78.07	98.37	—	997.32	892.26	102.06	162.44	1,270.39
Noble	52.91	44.92	32.06	19.7	35.6	—	508.24	506.26	245.84	89.75	850.26
Ottawa	47.51	84.64	72.58	306.77	56.15	—	973.53	973.53	330.48	24.3	1,360.08
Paulding	52.74	62.38	25.9	49.79	28.41	—	515.19	512.24	162.95	24.28	737.47
Perry	26.28	43.8	13.27	74.84	49.18	—	309.54	281.31	148.87	67.33	376.75
Pickaway	42.75	57.54	26.1	56.23	58.57	—	446.6	433.33	105.54	65.75	859.56
Pike	38.3	67.87	6.74	121.85	37.71	—	134.89	134.89	46.4	12.7	978.57
Portage	29.26	101.96	38.54	73.08	76.06	—	925.65	882.79	254.23	78.7	1,378.01
Preble*	31.76	110.6	28.03	44.66	27.84	—	390.35	390.35	316.35	1.17	685.97
Putnam	69.6	40.34	20.63	75.71	102.93	—	570.56	555.5	165.32	74.01	998.18
Richland	146.09	109.89	26.91	107.69	83.78	—	474.42	384.33	60.94	44.53	712.8
Ross	38.46	94.24	16.99	45.76	46.41	—	518.62	488.23	70.77	215.1	572.58
Sandusky	31.1	100.33	28.65	33.01	246.8	—	747.74	747.74	178.95	292.56	872.73
Scioto	28.56	86.35	50.76	51.71	15.81	—	680.34	680.34	95.16	26.81	966.83
Seneca	38.02	105.42	32.27	59.19	33.11	—	615.84	565.65	207.13	42.94	854.23
Shelby	48.47	136.32	31.86	86.3	115.91	—	547.15	547.15	165.23	102.72	1,334.74
Stark	34.2	89.05	42.5	78.53	79.68	—	793.82	759.11	236.01	49.19	710.85
Summit	54.4	125.38	114.68	125.13	200.44	—	1,826.14	1,720.23	324.31	138.56	1,534.45
Trumbull	28.64	122.2	37.31	91.61	200.06	—	716.5	675.78	93.22	62.42	844.54
Tuscarawas	46.24	96.55	33.73	134.94	144.77	—	840.23	837.53	682.03	67.13	801.03
Union	36.55	73.56	58	25.7	48.27	—	1,596.35	1,596.35	504.41	361.59	1,270.46
Van Wert	92.95	74.15	8.58	71.22	62.32	—	344.77	308.88	145.2	15.78	479.16
Vinton	44.08	97.45	3.98	123.55	14.5	—	57.01	57.01	43.34	—	482.6
Warren	40.51	105.5	75.29	115.06	164.86	—	1,693.15	1,549.93	727.19	309.02	1,411.21
Washington	40.01	81.67	29.74	64.3	36.5	—	368.53	368.53	79.81	9.57	712.82
Wayne	40.38	106.35	46.16	52.32	260.61	—	1,085.94	1,045.76	379.14	316.61	1,904.92
Williams	46.03	110.36	26.4	61.58	211.99	—	351.15	347.33	251.49	—	716.28
Wood	38.67	110.75	58.45	170.47	269.95	—	831.5	619.14	217.18	18.21	1,092.14
Wyandot	48.33	78.53	16.86	75.14	213.93	—	377.85	377.85	75.4	—	754.34
OKLAHOMA											
Adair	37.21	18.08	4.27	49.66	203.78	—	275.48	207.54	—	145.73	522.6
Alfalfa	26.81	100.57	6.99	122.5	161.33	—	311.94	311.94	157.92	48.09	1,151.58
Atoka	36.75	22.57	13.06	99.47	156.75	—	442.42	406.64	18.11	144.98	348.6
Beaver	41.74	154.5	1.33	14.14	56.38	—	297.02	297.02	66.52	230.5	714.78
Beckham	41.83	32.93	6.14	46.3	130.55	—	408.85	408.85	264.39	63.07	1,378.45
Blaine	194.55	27.91	12.28	4.56	456.46	—	386.49	386.49	229.81	25.12	967.25
Bryan	18.66	41.07	29.1	85.38	123.2	—	767.54	767.54	132.08	193.99	910.82
Caddo	33.13	59.97	10.76	77.26	220.59	—	408.15	408.15	171.87	182.24	876.53
Canadian	19.41	139.82	23.59	54.19	66.5	—	673	673	218.02	226.5	567.18
Carter	42.82	68.45	34.26	95.78	73.06	—	584.98	584.98	259.6	117.41	825.63
Cherokee	15.42	37.43	6.57	30.1	233.96	—	328.89	318.73	35.64	116.61	586.95
Choctaw	23.61	66.75	8.52	49.84	87.8	—	534.75	534.75	—	320.79	490.82
Cimarron*	117.27	110.46	13.61	190.8	66.73	—	307.09	307.09	136.05	—	1,715.26
Cleveland	32.59	38.15	74.3	55.26	50.66	10.6	1,048.19	1,048.19	218.8	72.74	1,110.52
Coal	20.45	52.42	17.36	20.93	183.38	—	552.58	552.58	258.03	239.05	452.78

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
OKLAHOMA—Con.											
Comanche	63.27	2.9	90.08	58.48	4.62	4.53	.55	24.14	18.94	28.76	33.63
Cotton	176.04	.29	18.61	16.86	34.16	—	9.74	15.41	13.08	2.62	24.42
Craig	146.19	.28	64.47	27.56	5.96	4.71	6.3	6.3	.07	33.03	33.45
Creek	90.87	—	69.12	37.07	—	.53	1.05	12.16	21.38	19.32	20.77
Custer	181.98	11.95	89.76	42.95	3.51	4.4	11.34	40.75	3.89	28.49	55.33
Delaware	78.72	1.93	56.34	8.84	—	—	1.72	1.36	—	26.19	34.64
Dewey	467.14	2.35	26.6	20.34	30.71	—	21.52	3.52	7.04	15.65	43.62
Ellis	510.39	.24	63.56	7.65	—	7.89	22.94	2.63	—	11.71	26.52
Garfield	117.39	21.9	81.33	62.53	1.97	7.49	.75	24.95	20.97	171.03	40.29
Garvin	149.07	.6	68.19	23.64	.71	—	4.38	45.34	20.12	66.58	33.67
Grady	122.1	3.21	66.04	29.18	—	—	5.77	7.28	15.88	32.68	22.74
Grant	630.18	6.31	90.16	12.98	—	.72	26.14	6.49	15.15	15.51	28.49
Greer	207.26	.74	95.26	31.85	5.19	—	21.04	9.04	13.63	47.56	22.67
Harmon	268.1	3.34	102.73	13.92	8.35	—	19.21	4.45	35.63	16.7	46.21
Harper	419.2	1.32	75.91	7.67	—	—	21.69	10.31	—	19.04	22.75
Haskell	149.07	2.22	59.03	14.62	—	—	8.15	7.8	7.53	14.89	22.51
Hughes	156.99	.23	43.44	22.18	927.66	—	8.26	8.64	21.87	34.03	23.86
Jackson	141.55	20.74	100.6	53.52	.87	.2	42.11	25.14	5.8	21.71	27.21
Jefferson	262.94	—	48.63	9.82	2.97	—	126.71	3.72	134.44	168.2	30.93
Johnston	286.77	.19	47.05	12.81	21.13	—	10.61	13.2	23.81	15.2	8.41
Kay	109.25	23.81	113.29	82.58	3.05	4.31	3.98	57.04	50.12	43.25	59.11
Kingfisher	181.2	.07	69.56	47.06	27.84	.74	5.79	22.57	—	45.51	44.02
Kiowa	306.66	3.78	77.26	24.31	—	—	3.87	15.66	25.51	22.38	33.34
Latimer	286.17	.68	26.18	4.79	.49	—	3.71	6.94	5.47	9.38	20.91
Le Flore	123.12	1.06	58.34	19.25	—	1.33	2.06	7.15	4.63	55.37	34.36
Lincoln	94.01	4.75	57.55	11.73	—	—	5.27	17.26	21.46	20.42	21.78
Logan	102.46	4.91	56.17	22.5	—	.03	4.46	8.79	20.94	16.32	27.41
Love	124.35	—	35.2	7.41	—	—	—	2.43	—	9.73	10.54
McClain	115.13	4.36	78.31	26.77	—	.43	3.53	27.87	—	11.5	22.22
McCurtain	82.55	6.93	61.37	20.03	3.05	.66	5.87	1.12	41.92	38.15	35.91
McIntosh	175.95	.16	67.2	3.02	4.69	.92	2.91	12.18	1.62	15.47	22.1
Major	462.62	3.48	60.84	8.89	—	—	5.16	3.48	—	11.21	28.74
Marshall	119.98	14.58	88.97	15.59	3.03	2.27	8	9.6	25.28	35.55	25.53
Mayes	76.93	—	59.21	15.4	1.37	.22	3.01	12.64	—	71.82	6.13
Murray	329.84	5.16	82.5	26.61	21.13	—	34.44	64.92	.81	49.11	26.53
Muskogee	123.83	1.15	86.96	71.88	14.34	6.15	.49	33.95	16.71	31.75	21.44
Noble	214.88	20.64	81.86	30.25	3.2	—	16.19	24.11	—	31.85	32.12
Nowata	143.41	.71	31.08	24.68	12.19	—	20.21	5.99	—	23.26	25.8
Okfuskee	187.8	—	60.66	8.63	3.17	—	3.17	5.19	6.08	8.8	13.73
Oklahoma	92.36	35.12	184.53	145.92	14.24	4.49	.69	111.72	46.22	70.22	45.49
Okmulgee	22.98	46.35	62.45	38.18	2.38	—	1.08	1.4	103.38	58.3	23.66
Osage	113.4	.8	43.39	25.17	—	—	.96	10.12	12	36.68	14.33
Ottawa	78.95	3.93	76.97	45.6	.16	—	.86	21.58	40.51	22.53	36.32
Pawnee	194.6	.19	33.66	22	28.24	—	3.93	7.73	8.17	9.1	23.25
Payne	102.15	7.72	113.1	68.86	—	3.02	2.6	68	37.84	42.15	39.16
Pittsburg	106.22	4.71	63.94	55.36	8.12	6.13	.42	16.96	26.31	36.12	29.58
Pontotoc	105.74	2.64	63.98	40.12	2.64	5.69	11.43	20.68	24.58	35.44	51.29
Pottawatomie	111.07	12.27	63.67	36.27	7.12	4.17	2.53	24.59	63.84	20.67	19.94
Pushmataha	176.59	.52	46.52	2.93	2.68	.95	2.68	2.76	41.69	5.78	15.71
Roger Mills	208.81	1.61	23.11	8.33	17.2	—	29.83	8.06	43.81	9.41	27.95
Rogers	108.76	—	43.68	43.09	—	.2	2.06	25.39	—	41.77	15.35
Seminole	84.62	2.56	52.72	28.33	12.98	—	3.37	20.35	66.59	71.43	15.5
Sequoyah	86.36	4.26	54.13	8.42	2.38	3.23	2.62	12.77	3.99	17.09	19.49
Stephens	119.76	5.52	70.45	47.95	6.21	2.26	.07	24.34	1.85	82.19	22.96
Texas	253.67	8.54	78.11	31.35	21.13	—	29.33	44.39	8.72	40.35	63.04
Tillman	271.12	—	85.74	35.29	5.19	—	10.69	17.96	71	20.45	50.03
Tulsa	59.37	64.52	150.54	104.75	17.32	3.56	1.25	88.85	67.9	153.29	70.53
Wagoner	82.81	.06	35.78	12.27	2.32	.73	.02	3.97	1.46	8.82	10.21
Washington	85.99	3.29	91.5	62.19	3.04	—	2.07	57.52	—	95.99	42.26
Washita	320.65	2.05	61.46	9.92	—	—	.51	26.16	9.83	30.43	26.66
Woods	129.76	32.88	65.88	47.32	—	—	15.15	2.58	6.69	5.75	10.57
Woodward	167.89	1.98	90.75	34.66	16.55	—	2.25	34.87	.43	21.43	38.52
OREGON											
Baker	169.1	1.52	127.67	48.87	24.5	9.38	38.15	32.18	23.58	36.14	2.86
Benton	109.09	9.65	171.63	86.87	—	20.63	.25	52.1	19.26	70.21	25.8
Clackamas	126.95	4.29	111.96	104.08	45.87	16.01	4.36	67.41	75.7	142.64	3.88
Clatsop	158.17	76.03	177.53	64.67	36.09	10.08	22.26	131.3	141.89	83.77	44.69
Columbia	216.48	—	91.74	137.45	33.54	2.49	5.07	56.39	3.72	77.92	—
Coos	126.71	54.84	140.57	55.32	83.57	4.33	20.89	42.06	14.86	108.91	44.29
Crook	231.12	13.66	100.69	15.47	310.68	—	49.59	120.31	21.67	89.5	35.69
Curry .....	.392	104.05	112.13	39.31	63.55	15.12	3.76	35.22	—	57.56	46.3
Deschutes	138.78	18.4	200.54	101.87	30.69	3.37	30.33	55.59	76.39	53.82	52.76
Douglas	195.63	13.1	118.01	86.23	41.81	5.6	34.71	49.48	35.31	86.57	38.52
Gilliam	649.9	—	243.84	7.19	8.73	—	166.32	87.78	422.48	58.52	16.43
Grant	2,633.26	29.47	78.26	32.11	412.64	—	39.76	33.11	—	64.84	7.53
Harney	492.01	3.25	90.04	37.31	41.41	—	23.18	19.93	—	31.24	2.26
Hood River	225.51	26.73	72.09	42.25	62.88	—	122.66	142.1	16.34	32.89	3.88
Jackson	135.55	22.3	155.33	91.4	32.25	4.99	9.47	51.4	66.35	149.74	2.88

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.					Indebtedness				Cash and securities	
	Direct general expenditure—Con.					Liquor store and insurance trust expenditure	Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure		Total	Total	Education		Utility
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43		44	45
OKLAHOMA—Con.											
Comanche	25.76	40.43	49.69	44.48	47.9	7.69	782.35	782.35	42.84	22.63	1,210.64
Cotton	106.85	63.09	3.63	77.34	186.36	—	410.52	410.52	7.27	354.85	402.24
Craig	19.88	69.04	17.52	13.37	99.65	—	625.48	625.48	266.55	119.74	483.86
Creek	15.06	44.45	19.43	16.33	166.09	—	1,026.30	1,023.40	134.64	567.55	989.98
Custer	28.03	60.26	23.9	97.58	198.17	—	921	921	151.14	425.57	938.85
Delaware	20.58	49.55	15.75	32.53	117.59	—	401.41	401.41	16.29	92.94	380.16
Dewey	146.13	75.51	18	46.17	186.82	—	682.9	682.71	167.25	169.8	1,680.16
Ellis	44.44	135.72	2.39	162.49	132.62	—	95.1	95.1	29.87	51.37	540.74
Garfield	29.68	52.57	61.05	75.57	138.4	—	2,243.33	1,193.78	80	1,069.60	674.06
Garvin	28.65	60.9	16.42	83.01	169.57	—	869.08	869.08	77.62	294.21	743.76
Grady	22.03	43.81	48.78	21.76	119.43	—	555.13	555.13	204.83	54.79	955.83
Grant	39.85	118.64	7.57	53.19	157.59	—	504.33	504.33	333.57	1.98	1,005.05
Greer	25.63	37.33	2.67	328.15	338.37	—	45.93	45.93	45.93	—	650.07
Harmon	22.27	103.84	.84	2.51	47.33	—	38.98	38.98	—	28.95	1,021.16
Harper	57.66	162.66	—	108.97	239.88	—	—	—	—	—	1,432.43
Haskell	25.08	40.15	13.83	49.81	24.11	—	142.6	142.6	109.46	12.5	552.78
Hughes	16.9	75.63	191.86	20.95	188.27	—	3,357.12	3,357.12	88.71	196.99	1,308.56
Jackson	26.98	99.2	71.49	48.15	357.89	—	2,017.94	2,017.94	23.34	1,003.97	796.23
Jefferson	38.37	87	211.18	59.19	332.39	—	6,860.65	6,860.65	37.18	916.72	1,189.77
Johnston	19.41	80.61	5.83	6.22	100.5	—	295.09	295.09	131	126.98	606.14
Kay	28.38	103.08	25.97	99.82	703.92	—	1,492.61	1,490.83	354.13	977.63	1,041.77
Kingfisher	46.77	81.73	21.9	19.97	228.79	—	471.61	471.61	424.39	46.92	1,045.88
Kiowa	61.24	89.79	12.8	26.34	125.33	—	2,073.30	2,073.30	128	1,754.86	1,040.24
Latimer	39.96	80.7	6.64	34.39	81.29	—	280.9	280.9	114.31	48.46	1,165.22
Le Flore	8.43	46.03	3.89	31.34	88.04	—	229.79	229.79	49.74	118.32	478.03
Lincoln	21.17	46.31	4.43	34.93	160.74	—	634.87	634.87	133.46	390.5	459.98
Logan	22.43	38.2	18.55	57.89	111.99	—	854.27	854.27	202.97	405.79	942.53
Love	16.09	39.02	4.75	49.09	59.86	—	253.44	253.44	80.47	128.63	251.01
McCain	23.79	61.79	15.94	.36	228.26	—	889.34	889.34	207.65	340.45	584.18
McCurtain	19.85	29.46	8.57	44.05	106.78	—	429.27	429.27	78.84	216.18	529.87
McIntosh	19.4	54.05	7.76	76.53	247.09	—	587.52	587.52	7.81	499.73	1,151.60
Major	31.58	72.18	8.77	22.69	239.49	—	450.89	450.89	105.83	124.65	720.16
Marshall	22.24	34.46	16.18	81.47	45.16	—	565.76	565.76	272.14	165.64	651.53
Mayes	30.38	26.97	9.05	19.17	322.85	—	377.79	377.79	138.52	164.47	569.97
Murray	22.74	54.76	19.03	20.89	102.5	—	824.44	824.44	150.4	279.92	827.18
Muskogee	23.41	61.39	181.69	83.21	106.16	—	2,689.08	2,689.08	255.92	71.91	2,882.74
Noble	15.66	83.99	11.12	85.06	469.44	—	961.92	961.74	445.77	469.17	1,332.95
Nowata	8.43	26.41	19.6	12.39	194.29	—	694.6	694.6	319.11	597.1	597.1
Okfuskee	17.78	45.08	1.14	109.88	169.31	—	373.13	373.13	20.25	351.21	717.73
Oklahoma	28.94	64.02	155.31	66.16	173.59	16.26	2,640.51	2,640.51	310.06	250.76	2,824.53
Okmulgee	18.35	51.14	12.43	47.46	146.51	—	541.55	540.2	78.79	261.68	753.6
Osage	39.1	35.41	2.78	26.12	137.47	—	252.78	252.78	84.23	121.17	483.87
Ottawa	26.89	66.51	11.45	56.88	298.68	—	301.32	301.32	31.34	110.43	812.67
Pawnee	22.5	57.66	43.32	16.39	381.6	—	808.39	808.39	178.58	34.35	743
Payne	38.28	67.94	42.79	17.91	515.92	—	1,768.28	1,768.28	272.04	517.35	2,256.79
Pittsburg	25.13	83.76	29.4	22.41	189.65	—	1,168.19	1,154.89	76.8	679.68	1,044.87
Pontotoc	35.58	56.57	89.08	22.54	168.92	—	1,032.42	1,032.42	89.74	47.76	1,152.29
Pottawatomie	25.66	70.2	28.05	17.96	166.82	—	831.38	831.38	86.49	459.97	791.12
Pushmataha	20.89	33.75	3.02	15.54	104.52	—	122.91	122.91	35.82	72.41	541.86
Roger Mills	72.29	24.46	—	20.16	106.96	—	487.77	487.77	166.62	321.15	859.72
Rogers	11.24	36.48	15.68	15.03	233.82	—	679.08	677.68	253.16	362.8	1,038.88
Seminole	23	43.95	19.59	66.47	70.55	—	713.14	710.46	127	339.34	689.94
Sequoyah	26.54	51.17	39.34	40.4	199.89	—	737.65	737.32	61.34	78.26	638.23
Stephens	16.29	48.46	8.12	136.33	342.63	—	825.18	825.18	92.65	460.36	614.55
Texas	37	95.2	30.02	149.52	245.01	—	879.63	869.88	332.81	197.61	947.58
Tillman	54.08	56.05	11.73	69.86	509.34	—	845.24	845.24	266.76	537.58	1,103.49
Tulsa	30.26	59.92	219.79	211.78	229.28	14.7	4,157.05	4,157.05	333.35	254.6	4,339.11
Wagoner	16.71	37.67	16.8	26.88	177.36	—	631.74	631.63	71.74	330.84	533.56
Washington	28.32	45.08	37.66	57.1	227.67	—	733.95	733.95	149.72	140.1	999.39
Washita	81.47	84.37	6.67	19.32	222.69	—	438.79	438.79	167.98	241.67	1,113.01
Woods	49.32	162.64	3.88	38.87	233.44	—	187.06	187.06	42.86	125.53	881.75
Woodward	105.43	36.7	49.39	10.45	78.21	—	986.07	986.07	192.05	24.91	869.61
OREGON											
Baker	86.53	91.65	28.76	86.96	274.83	—	495.73	495.73	—	198.66	1,475.44
Benton	34.06	118.76	20.55	30.08	122.01	—	358.32	358.32	112.61	154.69	1,108.24
Clackamas	28.62	336.26	73.18	57.27	114.14	—	1,677.77	1,648.21	527.91	110.33	1,814.59
Clatsop	61.43	130.68	74.29	283.16	253.1	—	1,719.37	1,719.37	251.91	304.85	2,044.46
Columbia	56.11	51.99	109.64	293.96	1,002.63	—	2,390.12	2,390.12	270.31	353.93	2,157.53
Coos	50.96	68.2	52.34	86.05	177.99	—	721.4	721.4	162.54	75.89	1,127.44
Crook	39.9	77.82	86.61	513.33	43.27	—	1,911.22	1,911.22	1,087.27	63.5	1,242.07
Curry	80.28	123.21	34.46	188.42	71.54	—	575.86	561.22	—	56.28	584.61
Deschutes	33.23	81.51	88.82	97.34	73.27	—	1,982.21	1,968.00	897.9	16.71	1,299.07
Douglas	54.13	80.1	14.77	115.1	129.83	—	366.3	366.1	60.78	116.95	1,798.99
Gilliam	197.13	319.3	39.53	325.98	92.92	—	721.25	717.15	94.97	—	2,926.59
Grant	74.13	61.71	12.29	135.58	60.08	—	280.07	280.07	48.92	96.07	5,108.11
Harney	85.94	119.29	3.53	181.63	86.08	—	98.37	98.37	—	61.2	3,039.01
Hood River	20.01	58.95	131.24	115.58	467.42	—	1,972.28	1,972.28	729.91	30.77	1,068.05
Jackson	44.32	89.21	38.12	59.47	145.41	—	746.75	736.94	418.6	83.01	1,060.89

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
OREGON—Con.											
Jefferson	124.69	—	80.01	44.87	19.8	—	133.86	14.3	28.42	45.05	18.09
Josephine	15.89	4.85	140.77	32.86	17.84	5.49	14.28	37.17	23.91	68.26	25.31
Klamath	113.85	131.12	101.13	153.61	23.89	10.19	91.84	12.61	52.59	47.63	10.7
Lake	399.84	2.05	143.37	115.02	12.32	—	20.81	46.28	30.54	16.43	31.63
Lane	208.99	22.44	139.68	72.03	76.5	24.44	2.71	99.95	78.67	75.35	54.34
Lincoln	232.21	63.01	156.99	93.6	121.11	3	5.13	71.8	93.25	96.56	14.72
Linn	211.75	.13	112.6	92.47	60.88	6.86	9.04	145.26	129.3	58.29	.35
Malheur	126.58	.88	99.81	66.84	63.15	2.67	155.04	22.16	60.97	42.85	11.19
Marion	149.35	10.29	125.38	108.55	88.17	17.44	1.67	53.67	85.61	108.62	54.27
Morrow	330.37	309.03	145.09	143.89	17.01	—	93.62	70.43	19.5	34.24	18.1
Multnomah	179.37	317.74	220.27	111.73	93.04	79.45	36.49	101.26	202.69	311.41	84.81
Polk	81.25	.68	90.19	36.89	57.35	9.09	9.23	13.74	8.53	34.99	—
Sherman	499.18	18.08	264.11	161.1	4.93	—	68.49	15.34	—	37.81	47.67
Tillamook	492.78	25.69	87.68	37.64	316.5	—	34.98	59.22	34.19	131.96	36.56
Umatilla	115.57	22.88	141.43	66.01	36.62	45.52	53.77	63.26	45.92	56.41	16.53
Union	173.84	30.91	108.83	57.69	50.94	9.76	8.36	20.07	128.94	50.94	1.72
Wallowa	219.75	—	115.94	23.75	—	—	89.39	5.15	—	70.31	7.47
Wasco	289.4	11.39	128.26	151.69	71.97	—	53.48	81.45	133.76	80.02	—
Washington	164.28	.27	150.27	103.61	23.56	26.11	3.3	63.84	52.36	182.54	.27
Wheeler	400.48	—	77.2	8.44	—	—	4.83	55.49	10.86	41.62	10.25
Yamhill	137.17	3.91	73.94	46.16	87.99	8.54	6.97	70.31	71.39	176.73	8.36
PENNSYLVANIA											
Adams	82.05	3.64	34.38	9.57	45.42	1.5	15.97	5.81	33.25	61.5	7.8
Allegheny	108.29	92.66	140.67	48.49	46.11	2.3	.18	80.37	180.71	120.89	32.73
Armstrong	96.97	3.64	21.73	5.9	12.66	.74	1.02	12.97	19.82	53.11	11.63
Beaver	99.26	2.64	75.34	16.19	41.18	.66	1.44	9.19	81.81	71.03	27
Bedford	91.36	.32	11.54	57.8	31.39	.57	6.39	2.11	18.35	47	3.02
Berks	75.31	20.25	75.7	27.58	58.96	5.39	2.57	20.07	9.85	81.33	24.83
Blair	66.34	3.29	53.97	33.15	43.91	3.89	.78	9.79	53.39	62.41	3.3
Bradford	118.36	1.3	33.21	15.32	30.47	.26	5.31	3.88	9.41	63.17	2.89
Bucks	118.12	2.93	101.05	15.52	59.73	8.03	5.33	29.55	35.33	101.09	41.96
Butler	78.74	13.78	31.34	14.42	17.5	1.9	3.42	16.31	44.01	68.99	1.76
Cambria	71.45	7.48	38.93	17.99	17.41	.84	1.34	28.38	78.52	95.07	19.3
Cameron	173.02	.87	27.68	29.07	23.32	—	.52	11.14	16.88	80.24	71.71
Carbon	67.54	2.74	42.89	16.57	32.92	1.12	5.1	17.18	70.77	44.86	44.94
Centre	62.53	3.64	48.99	6.89	29.52	1.99	4.81	16.56	13.1	102.18	90.53
Chester	96.58	.63	72.73	16.38	39.08	5.26	1.76	23.47	27.6	99.43	51.19
Clarion	99.04	12.68	20.85	7.2	26.94	.07	1.87	9.31	54.47	39.38	13.74
Clearfield	91.17	1.64	23.57	11.46	25.64	1.07	2.18	8.31	25.19	50.09	5
Clinton	89.01	5.68	28.93	9.64	39.7	3.34	16.46	31.24	184.78	86.43	98.11
Columbia	83.24	2.93	45.85	16.03	39.61	2.37	6.52	5.43	50	112.21	6.59
Crawford	101.03	15.45	32.8	21.28	91.26	2.32	1.19	23.19	45.45	52.27	12.03
Cumberland	70.34	1.55	56.74	16.86	27.35	3.94	2.3	19.56	33.24	106.79	22.69
Dauphin	97.65	20	96.51	35.74	104.96	3.85	8.58	45.58	109.18	126.99	46.85
Delaware	59.73	1.79	113.87	23.51	38.75	4.72	.14	24.99	59.24	137.57	96.31
Elk	117.01	31.16	41.52	12.44	57.6	1.79	4.3	16.99	18.84	81.59	16.36
Erie	76.87	52.76	90.32	53.09	44.93	2.25	.01	21.19	52.33	97.18	17.5
Fayette	64.7	4.43	21.68	10.75	28.81	.76	.65	4.74	63.37	42.71	9.63
Forest	182.31	—	20.64	16.19	32.17	1.62	59.89	1.82	8.3	40.27	6.48
Franklin	64.94	1.65	33.59	14.39	35.16	.94	1.19	11.37	8.85	82.89	22.06
Fulton	122	—	9.28	4.09	33.39	.83	31.38	.07	.07	18.57	.48
Greene	120.56	5.54	12.39	13.13	23.73	2.02	1.02	10.46	37.78	74.24	1.33
Huntingdon	83.22	.87	20.97	32.95	27.35	.4	6.05	2.73	28.99	67.23	14.9
Indiana	75.78	4.35	18.93	10.38	24.84	.18	10.78	11.46	29.71	90.68	7.7
Jefferson	94.31	20.38	38.67	8.9	27.69	.6	12.89	4.38	59.52	73.87	3.62
Juniata	85.53	.46	8.03	6.01	6.88	.73	14.04	1.7	1.15	7.43	15.74
Lackawanna	81.69	13.18	74.86	70.95	41.67	2.7	1.41	97.82	73.7	85.36	49.42
Lancaster	77.84	10.52	71.86	15.47	44.27	2.72	6.04	23.47	41.55	121.99	62.43
Lawrence	69.32	5.34	41.94	28.84	23.68	2.62	3.54	14.64	65.94	74.11	14.05
Lebanon	70.41	.19	54.77	19.36	42.93	.95	5.99	7.67	45.74	78.47	29.9
Lehigh	88.31	65.86	71.82	35.28	75.11	4.19	3.64	40.07	83.37	104.11	43.06
Luzerne	75.31	12.44	61.93	40.64	41.33	3.32	2.41	14.52	51.94	73.51	27.39
Lycoming	95	23.04	47.41	39.1	61.53	3.09	3.4	13.12	26.52	70.25	94.33
McKean	100.17	16.97	35.16	23.67	31.52	1.39	2.14	8.91	131.24	118.22	101.73
Mercer	87.63	3.25	50.1	17.25	30.98	.24	3.79	4.5	65.68	61.38	7.22
Mifflin	63.72	10.25	38.57	10.91	38.78	.66	2.45	9.83	47.1	64.42	56.91
Monroe	86.88	1.64	50.66	15.31	49.26	3.28	5.67	7.94	11.92	45.49	10.2
Montgomery	74.31	5.76	113.18	19.79	48.03	5.67	.6	33.49	26.81	129.18	65.77
Montour	93.22	2.99	52.65	9.81	30.59	15.91	.94	1.5	16.63	41.68	13.47
Northampton	67.68	7.38	86.03	37.18	51.28	7.82	1.35	36.38	87.59	99.71	55.06
Northumberland	89.19	2.83	43.27	12.97	29	2.31	4.14	6.43	69.71	120.05	16.51
Perry	102.25	—	14.5	12.44	32.86	.3	3.09	2.2	2.49	86.61	10.5
Philadelphia City ²	68.4	116.8	274.44	92.4	150.27	13.28	—	74.23	302.45	105.32	65.83
Pike	72.29	—	32.51	15.57	124.6	5.53	12.14	3.49	—	1.52	6.03
Potter	179.79	—	15.79	12.51	30.23	.58	1.64	2.86	7.54	128.28	55.55
Schuylkill	90.66	8.66	39.93	10.32	20.98	1.2	1.43	7.1	34.99	74.3	21.89
Snyder	95.05	6.13	16.2	12.44	48.48	5.84	13.86	1.76	32	58.13	5.73

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
PENNSYLVANIA—Con.											
Somerset	105.41	4.66	33.79	9.12	33.5	1.25	1.38	5.84	13.97	36.2	10.64
Sullivan	198.7	—	12.53	12.37	34.01	1.63	17.09	9.76	21.16	31.24	20.99
Susquehanna	118.92	.1	11.02	13.17	33.43	.71	8.21	1.83	45.52	19.76	10.95
Tioga	127.17	.14	24.72	18.04	46.01	.67	1.71	5.32	53.34	42.91	12.53
Union	72.92	1.98	25.06	11.59	15.99	.88	8.47	6.07	4.87	73.51	7.86
Venango	79.79	24.74	38.17	19.26	28.99	.88	2.48	14.72	62.87	30.64	9.45
Warren	114.09	3.5	38.75	35.18	49.59	.92	8.45	10.06	25.43	84.93	2.02
Washington	84.88	5.58	50.56	15.9	21.54	1.33	1.49	16	58.51	117.96	7.97
Wayne	90.03	.98	18.96	17.53	18.23	.94	6.55	5.12	71.2	24.13	6.08
Westmoreland	82.58	18.74	49.86	11.08	52.48	1	5.8	16.37	42.32	77.2	16.32
Wyoming	118.35	—	25.48	29.26	52.07	.34	3.44	3.24	108.34	18.43	10.18
York	65.4	2.25	69.92	27.08	68.7	1.19	3.48	19.37	46.63	101.87	36.96
RHODE ISLAND											
Bristol ²	110.54	.37	99.65	40.31	—	2.48	—	4.17	74.13	61.77	6.77
Kent ²	60.64	—	131	115.25	—	6.54	.22	21.48	61.31	56.52	26.29
Newport ²	46.49	4.33	159.28	126.73	—	15.96	.27	41.89	114.72	118.24	34.37
Providence ²	54.13	.65	149.39	157.48	—	8.74	.12	33.91	144.24	40.18	26.35
Washington ²	72.63	1.68	146.02	107	—	8.38	—	54.74	37.06	57.58	33.18
SOUTH CAROLINA											
Abbeville	37.78	—	86.22	21.83	7.95	.04	.62	10.01	26.32	36.25	24.72
Aiken	43.19	3.24	48.13	4.83	14.69	1.06	.07	47.53	26.37	57.37	39.22
Allendale	38.62	4.45	78.63	16.13	24.32	—	.78	14.47	50.21	—	84.74
Anderson	68.68	1.55	71.86	24.49	12.82	3.7	.03	15.76	22.45	32.74	36.96
Bamberg	27.6	.3	80.95	30.24	27.3	.24	1.14	4.19	—	—	80.71
Barnwell	21.12	2.4	96.07	28.97	21.21	.14	1.39	10.26	215.53	—	33.69
Beaufort	49.34	2.75	120.8	122.35	28.56	15.69	24.26	76.72	29.81	36.52	54.56
Berkeley	25.47	1.65	61.06	27.85	11.08	—	3.07	7.56	—	2.6	8.88
Calhoun	—	—	60.04	13.26	6.05	.44	.87	7.72	10.93	—	31.04
Charleston	57.81	39.78	189.42	83.89	40.33	6.66	12.62	124.6	99.97	123.4	128.62
Cherokee	38.85	—	79.81	19.02	9.19	1	.08	1.04	42.21	112.2	31.21
Chester	29.74	4.36	79.46	50.23	18.84	2.84	.48	11.88	49.33	38.7	87.37
Chesterfield	43.17	.9	87.78	21.79	17.99	2.29	.28	12.16	11.84	—	35.76
Clarendon	37.07	.65	66.01	6.84	19.01	.07	.27	5.78	—	—	30.54
Colleton	39.03	.24	106.58	50.12	77.25	5.5	21.44	25.15	1.08	—	47.81
Darlington	34.81	3.7	72.58	41.17	18.94	.9	.18	17.68	17.05	—	48.09
Dillon	49.54	.07	82.4	15.28	19.17	—	.88	10.18	8.05	—	62.45
Dorchester	50.04	.74	57.75	39.32	11.02	—	—	5.96	1.34	24.18	21.01
Edgefield	97.9	—	76.32	6.98	18.69	—	.58	6.25	23.62	—	20.63
Fairfield	45.91	9.77	108.76	13.41	41.25	1.52	.63	240.53	6.9	—	79
Florence	29.13	.02	78.47	32.9	27.49	2.13	1.4	17.38	35.51	10.09	43.55
Georgetown	55.42	1.01	111.94	70.47	36.37	6.27	5.18	26.22	37.4	52.7	38.6
Greenville	21.45	3.49	88.21	69.19	28.64	7.67	2.45	82.43	58.79	99.14	49.01
Greenwood	43.08	.75	77.86	28.44	16.95	4.43	.29	14.65	19.92	49.77	47.99
Hampton	51.05	—	101.63	37.65	22.62	3.93	.84	6.39	8.12	—	90.17
Horry	108.14	123.97	131.31	59.14	30.25	11.72	.21	121.75	14.74	107.71	153.56
Jasper	46.62	.37	133.27	20.41	34.1	5.01	1.59	8.55	—	—	16.5
Kershaw	22.42	1.67	57.76	39.64	17.66	—	.32	24.09	—	—	40.61
Lancaster	28.34	—	86.94	40.71	12.19	1.87	.61	13.8	24.14	—	34.57
Laurens	51.14	.23	64.27	37.18	21.93	2.26	.62	7.37	104.41	27.12	29.33
Lee	24.22	—	42.56	18.67	18.77	—	.54	4.42	—	—	32.91
Lexington	23.14	.03	85.87	29.22	22.42	1.54	.29	19.79	1.7	5.1	31.16
McCormick	37.96	—	61.49	2.86	27.88	9.65	.95	5.09	.42	23.22	25.55
Marion	75.97	4.1	97.61	14.73	65.83	1.06	4.9	16.62	31.81	—	74.74
Marlboro	18.81	3.53	89.45	36.78	30.94	1.38	5.84	13.94	28.82	—	41.72
Newberry	34.17	.2	69.22	30.44	16.23	—	.41	13.19	45.82	11.7	29.94
Oconee	73.34	6.13	73.82	21.84	13.04	.24	.21	16.75	—	—	11.59
Orangeburg	32.72	14.17	46	2.87	25.02	2.9	7	26.04	—	—	54.92
Pickens	40.24	5.09	64.07	16.89	8.1	2.04	.24	13.61	2.38	16.64	32.75
Richland	29.41	167.42	110.55	58.64	51.38	5.23	2.09	48.11	20.38	56.69	59.84
Saluda	27.25	.65	58.42	1.25	27.55	—	.3	2.2	4.16	126.05	38.59
Spartanburg	39.64	4.11	84.94	49.4	53.11	4.04	.33	16.97	53.11	44.13	54.04
Sumter	28.93	1.99	91.37	34.71	29.33	2.01	.22	25.06	38.06	19.97	28.8
Union	30.02	1.76	45.43	14.13	28.88	4.79	.46	8.5	23.51	—	33.67
Williamsburg	34.34	.16	48.63	19.49	14.93	—	.35	12.67	13.45	—	23.82
York	24.44	—	86.34	32.36	21.03	6.19	.57	38.64	24.34	2.36	63.72

See footnotes at end of table.

**Table 51. Per Capita Local Government Finances for Individual County Areas
by State: 1996-97—Con.**

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
PENNSYLVANIA—Con.											
Somerset	16.93	108.5	88.53	181.82	75.45	7.12	1,975.78	1,975.76	1,230.95	146.64	1,274.87
Sullivan	34.99	120.91	33.36	151.18	17.74	12.69	606.83	606.83	272.25	34.01	1,134.42
Susquehanna	24.05	74.76	86.71	36.24	.69	11.55	1,465.88	1,420.65	977.12	—	667.87
Tioga	21.68	81.76	64.9	89.47	32.74	18.43	1,758.66	1,757.55	1,104.53	161.33	1,790.82
Union	11.95	78.06	122.67	173.52	122.5	10.46	2,618.23	2,618.23	1,931.07	104.44	1,532.09
Venango	20.04	90.77	206.68	215.66	86.72	30.55	3,701.70	3,701.70	740.9	108.14	3,974.07
Warren	26.67	58.22	55.51	80.88	20.48	18.38	1,023.82	1,023.82	256.1	21.69	1,532.18
Washington	18.59	77.77	154.55	100.07	46.49	13.15	3,077.40	3,075.45	1,598.39	23.07	2,193.11
Wayne	22.85	96.78	162.89	116.64	21.58	1.34	3,192.27	3,192.27	2,130.91	259.85	1,201.62
Westmoreland	16.06	83.81	104.61	85.57	154.76	17.21	2,868.08	2,867.93	1,161.84	561.13	1,788.69
Wyoming	20.47	79.59	47.78	110.65	11.55	4.84	875.93	875.08	540.39	5.24	765
York	17.06	71.96	129.13	89.14	89.23	8.35	2,619.74	2,619.65	819.01	62.47	1,625.35
RHODE ISLAND											
Bristol ²	24.63	34.97	62	76.67	224.74	—	1,262.37	1,255.85	—	335.28	726.01
Kent ²	23.78	50.5	40.19	183.49	87.72	89.16	912.44	875.81	182.7	106.07	1,586.40
Newport ²	35.65	50.54	38.94	145.55	119.39	48.24	937.07	934.16	108.67	249.9	643.98
Providence ²	26.06	50.33	48.41	187.66	102.9	73.89	1,131.39	1,076.63	227.54	64.79	753.66
Washington ²	28.39	57.06	57.83	134.33	64.64	3.59	1,448.18	1,402.34	558.12	65.01	559.57
SOUTH CAROLINA											
Abbeville	12.48	51.04	92.77	88.12	293.96	—	723.54	723.54	426.36	127.42	576.27
Aiken	23.77	103.36	28.27	105.68	113.51	—	785.25	785.25	256.58	204.87	817.02
Allendale	37.05	130.42	30.42	85.08	91.71	—	1,561.42	1,561.42	744.49	60.24	933.48
Anderson	20.07	69.63	51.65	24.04	45.22	—	903.21	903.21	392.92	35.02	693.44
Bamberg	22.15	71.73	42.03	50.17	38.32	—	671.3	671.3	580.23	31.55	256.74
Barnwell	20.84	102.31	62.57	57.35	77.68	—	1,923.61	1,784.38	1,095.66	124.4	1,086.65
Beaufort	38.46	116.47	123.61	79.1	229.6	—	2,514.80	2,510.17	753.57	472.45	1,101.76
Berkeley	13.81	85.46	98.44	78.5	146.69	—	1,994.85	1,994.85	680.74	12.26	1,438.93
Calhoun	19.75	78.62	19.09	48.97	26.52	—	290.88	290.88	269.45	5.68	327.16
Charleston	44.72	203.78	190.34	192.15	231.97	—	4,104.97	4,104.78	426.96	994.94	2,441.13
Cherokee	17.31	61.52	28.5	90.99	4,103.41	—	29,246.96	29,241.96	643.77	28,292.48	10,487.53
Chester	6.78	98.99	72.65	12.06	464.44	—	2,471.72	2,471.72	1,799.36	225.9	1,179.29
Chesterfield	9.4	65.61	24.9	78.58	76.19	—	589.74	585.16	343.95	142.81	440.67
Clarendon	17.89	96.65	42.13	28.63	44.85	—	737.67	737.67	383.02	137.62	423.28
Colleton	26.89	95.03	25.94	40.58	40.47	—	420.87	420.87	202.26	40.69	548.04
Darlington	11.86	57.4	43.95	61.16	49.54	—	747.82	740.17	187.01	62.49	857.27
Dillon	22.96	120.78	31.18	146.07	74.39	—	526.24	526.24	23.6	80.1	614.59
Dorchester	13.51	92.23	51.34	61.85	114.64	—	1,254.58	1,254.58	839.97	133.3	775.82
Edgefield	19.42	164.56	74.17	70.86	—	—	1,086.66	1,086.66	1,005.04	—	624.85
Fairfield	22.91	125.4	65.59	73.35	599.42	—	1,721.77	1,721.77	899.31	567.81	1,461.51
Florence	16.7	57.12	152.5	36.93	134.92	—	2,188.42	2,180.80	314.03	183.21	1,975.61
Georgetown	16.95	101.41	238.87	90.12	288.82	—	3,514.21	3,514.21	53.22	268.72	3,656.06
Greenville	13.02	89.25	97.09	98.16	184.14	3.59	1,830.30	1,821.97	260.08	57.12	999.38
Greenwood	15.43	47.75	52.49	62.91	616.1	—	1,395.26	1,379.33	162.56	348.09	1,279.28
Hampton	41.73	123.63	21.31	283.22	103.47	—	454.29	454.08	386.32	50.58	363.18
Horry	40.85	170.82	75.45	64.61	223.02	—	2,654.75	2,637.13	987.85	857.45	1,157.16
Jasper	49.43	124.53	50.35	298.26	106.87	—	1,117.75	1,081.09	799.39	141.52	837.82
Kershaw	34.81	48.48	43.15	225.41	265.66	—	1,329.89	1,329.89	501.51	587.26	535.42
Lancaster	24.02	83.53	42.79	15.13	369.27	—	1,260.01	1,260.01	703.06	374.41	458.77
Laurens	13.6	43.25	52.08	66.07	444.8	—	1,190.18	1,190.18	106.39	243.09	472.65
Lee	20.66	183.47	8.15	33.72	82.59	—	265.68	265.68	46.72	217.46	257.81
Lexington	22.51	88.23	82.23	103.56	104.34	—	1,720.71	1,633.08	729.39	174	1,342.31
McCormick	31.38	98.71	112.91	278.63	89.48	—	2,157.55	2,157.55	49.72	227.1	645.67
Marion	17.11	105.66	58.49	19.86	134.37	—	1,851.04	1,774.98	283.36	104.74	1,317.70
Marlboro	27.11	68.22	36.71	298.82	325.33	—	1,066.64	1,033.05	595.06	244.61	598.79
Newberry	23.61	94.64	21.39	47.65	522.56	—	817.58	817.58	195.84	374.64	695.05
Oconee	16.6	78.49	49.89	64.4	806.94	—	1,325.67	1,325.67	946.75	225.56	1,063.73
Orangeburg	4.63	71.45	56.35	189.64	721.96	—	1,158.35	1,152.64	781.62	59.48	1,012.78
Pickens	16.55	76.29	30.2	65.66	247.5	—	766.53	766.53	530.67	57.48	715.51
Richland	30.8	89.65	87.29	56.3	134.29	—	2,221.31	2,221.31	548.06	450.73	1,772.70
Saluda	13.77	82.29	3.68	10.09	77.96	—	362.05	362.05	35.62	175.86	457.99
Spartanburg	21.51	74.35	32.43	40.92	219.69	5.56	4,617.48	4,617.47	253.63	372.82	4,476.93
Sumter	23.11	69.56	38.87	64.94	81.83	—	767.91	767.91	511.74	144.56	286.89
Union	16.77	55.62	65.78	205.25	860.56	—	1,187.70	1,187.70	200.27	43.77	794.98
Williamsburg	20.92	43.09	29.7	141.58	66.29	—	572.2	518.5	287.27	51.93	361.99
York	34.98	109.6	170.66	54.54	558.9	—	2,980.41	2,973.58	884.28	369.74	1,940.22

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenues										
	Population ¹	Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal government	From state government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
SOUTH DAKOTA											
Aurora	3,038	2,084.92	1,928.24	736.67	6.91	729.76	1,191.57	868.99	758.06	322.58	186.31
Beadle	18,149	2,005.68	1,923.19	665.55	23.64	641.91	1,257.65	882.8	661.85	374.84	242.44
Bennett	3,379	2,751.41	2,708.20	786.33	88.19	698.14	1,921.87	719.15	592.19	1,202.72	1,118.08
Bon Homme	7,032	2,429.75	2,235.49	666.81	18.06	648.75	1,568.69	948.38	822.67	620.31	428.75
Brookings	26,394	2,911.76	2,357.96	425.17	17.92	407.25	1,932.79	810.11	662.76	1,122.68	1,058.91
Brown	35,829	1,851.52	1,772.11	530.94	115.19	415.75	1,241.17	948.51	685.2	292.67	201.09
Brule	5,541	2,144.20	2,053.42	785.6	95.47	690.13	1,267.82	1,011.73	842.99	256.09	175.06
Buffalo	1,805	229.92	229.92	39.34	5.54	33.8	190.58	147.92	142.38	42.66	32.13
Butte	9,039	2,134.97	1,971.24	785.15	142.05	643.1	1,186.08	707.05	560.79	479.04	391.41
Campbell	1,893	1,989.43	1,920.76	752.25	56.52	695.72	1,168.52	887.48	816.16	281.04	173.8
Charles Mix	9,395	2,047.79	1,787.01	823.63	169.45	654.18	963.38	769.45	686.54	193.93	116.13
Clark	4,373	1,774.98	1,666.82	574.43	28.58	545.85	1,092.39	907.39	823.23	185	134.92
Clay	13,639	1,651.44	1,345.48	347.24	8.51	338.73	998.24	739.94	581.42	258.3	172.15
Codington	25,099	2,629.51	1,915.30	422.61	4.06	418.54	1,492.69	1,023.79	689.87	468.9	263
Corson	4,269	1,991.80	1,827.13	1,242.91	459.12	783.79	584.21	449.52	365.43	134.69	55.05
Custer	6,828	2,022.26	1,876.54	584.5	60.93	523.58	1,292.03	972.32	802.43	319.71	232.86
Davison	17,769	1,924.98	1,859.92	636.28	61.62	574.65	1,223.65	936.52	610.28	287.13	214.19
Day	6,567	2,163.09	2,032.59	925.84	63.8	862.04	1,106.75	837.22	755.9	269.53	169.94
Deuel	4,578	1,470.07	1,437.09	441.46	5.9	435.56	995.63	775.88	669.94	219.75	152.47
Dewey	5,772	1,528.24	1,403.67	933.47	335.24	598.23	470.2	379.94	305.27	90.26	39.33
Douglas	3,577	1,538.16	1,472.46	560.53	65.42	495.11	911.94	755.66	602.46	156.28	88.34
Edmunds	4,394	2,809.51	2,712.56	640.19	95.13	545.06	2,072.37	983.39	915.34	1,088.98	1,000.23
Fall River	7,164	2,317.70	2,207.01	780.99	127.86	653.13	1,426.02	1,005.16	841.57	420.85	232.83
Faulk	2,581	1,963.97	1,909.72	711.74	26.35	685.39	1,197.99	1,006.20	939.56	191.79	137.16
Grant	8,054	2,331.26	2,156.82	575.12	153.34	421.78	1,581.70	1,105.54	1,000.37	476.16	150.86
Gregory	5,125	2,249.56	2,101.66	976.59	232.2	744.39	1,125.07	913.95	763.9	211.12	111.02
Haakon	2,514	3,044.55	2,970.96	644.39	.4	643.99	2,326.57	1,130.87	938.74	1,195.70	971.36
Hamlin	5,359	2,721.96	2,512.78	749.21	69.98	679.23	1,763.58	1,073.89	967.16	689.68	570.63
Hand	4,143	2,243.06	1,885.83	584.6	19.79	564.81	1,301.23	1,170.17	1,041.52	131.06	69.76
Hanson	2,942	1,598.57	1,556.42	669.27	4.76	664.51	887.15	757.99	671.65	129.16	67.64
Harding	1,559	2,316.23	2,298.27	676.07	74.41	601.67	1,622.19	1,193.07	977.55	429.12	121.87
Hughes	15,531	2,328.18	1,776.83	506.21	24.79	481.42	1,270.62	929.75	732.15	340.87	238.3
Hutchinson	8,129	2,093.00	2,032.35	740.56	56.59	683.97	1,291.79	1,007.75	903.92	284.04	181.33
Hyde	1,648	2,121.36	2,077.67	649.27	3.03	646.24	1,428.40	1,162.01	987.86	266.38	171.12
Jackson	2,909	1,354.42	1,251.63	591.27	70.13	521.14	660.36	556.55	436.58	103.82	61.53
Jerauld	2,310	2,543.72	2,173.59	964.5	64.5	900	1,209.09	971.86	875.76	237.23	107.79
Jones	1,262	2,467.51	2,260.70	641.05	17.43	623.61	1,619.65	1,289.22	1,067.35	330.43	225.83
Kingsbury	5,877	2,180.02	1,953.04	752.42	58.02	694.4	1,200.61	946.4	852.82	254.21	133.4
Lake	10,656	3,643.49	2,021.77	721	193.13	527.87	1,300.77	910.47	796.45	390.3	184.97
Lawrence	22,371	2,496.98	2,385.63	760.81	123.73	637.07	1,624.83	1,136.96	903.36	487.86	264.63
Lincoln	18,377	1,642.71	1,575.39	657.4	9.25	648.15	918	772.76	693.8	145.24	93.54
Lyman	3,849	1,607.69	1,455.96	408.68	70.93	337.75	1,047.29	753.7	644.06	293.58	197.45
McCook	5,808	2,016.01	1,920.63	749.48	108.3	641.18	1,171.14	980.89	843.49	190.25	103.48
McPherson	2,950	1,977.97	1,913.22	594.24	27.46	566.78	1,318.98	1,114.24	1,034.58	204.75	133.22
Marshall	4,699	1,925.73	1,795.91	603.96	56.61	547.35	1,191.96	958.71	801.66	233.24	103.64
Meade	22,592	1,304.00	1,198.26	423.51	11.02	412.49	774.74	596.23	482.29	178.51	136.15
Mellette	2,023	2,705.39	2,642.12	1,435.99	421.65	1,014.34	1,206.13	671.77	565	534.35	443.9
Miner	3,014	2,400.13	2,140.35	723.95	27.54	696.42	1,416.39	1,174.85	1,011.28	241.54	154.61
Minnehaha	138,221	2,190.80	1,998.55	398.89	49.44	349.45	1,599.66	1,204.45	811.5	395.21	229.08
Moody	6,608	2,262.11	1,979.57	586.71	20.88	565.83	1,392.86	864.71	766.34	528.15	475.64
Pennington	87,145	2,283.44	2,212.14	779.95	224.28	555.67	1,432.19	1,050.40	747.95	381.79	272.53
Perkins	3,647	2,598.30	2,476.01	1,117.08	270.36	846.42	1,358.93	1,025.77	922.4	333.15	230.05
Potter	2,983	3,124.71	2,962.12	901.11	72.75	828.36	2,061.01	1,326.18	1,212.87	734.83	627.89
Roberts	9,857	1,834.43	1,700.62	814.14	84	730.14	886.48	678.91	603.63	207.57	147.81
Sanborn	2,759	1,717.65	1,669.08	832.55	75.75	756.8	836.53	689.02	593.33	147.52	69.59
Shannon ²	11,837	868.38	867.11	781.36	236.38	544.99	85.75	49.93	29.65	35.82	5.07
Spink	7,746	2,492.25	2,437.90	700.62	45.7	654.92	1,737.28	1,072.42	926.93	664.86	618
Stanley	2,961	2,360.35	1,956.77	677.47	123.61	553.87	1,279.30	1,050.66	856.47	228.64	163.12
Sully	1,593	2,736.97	2,379.16	544.26	53.99	490.27	1,834.90	1,643.44	1,457.00	191.46	133.71
Todd ²	9,246	1,752.00	1,742.38	1,467.01	610.43	856.59	275.36	184.84	127.62	90.53	31.8
Tripp	6,861	2,071.56	1,644.37	633.73	37.6	596.12	1,010.64	807.46	691.59	203.18	127.1
Turner	8,630	1,756.43	1,588.41	584.01	8	576.01	1,004.40	822.83	732.68	181.58	93.74
Union	11,644	2,875.13	2,215.99	636.12	59.17	576.95	1,579.87	1,171.85	986.77	408.02	293.89
Walworth	5,784	1,959.02	1,875.86	810.86	110.13	700.73	1,065.01	820.02	669.95	244.99	174.27
Yankton	20,848	1,704.48	1,647.83	419.99	3.55	416.44	1,227.84	895.77	666.59	332.07	205.2
Ziebach	2,230	1,352.02	1,301.35	817.94	150.22	667.71	483.41	408.07	328.25	75.34	12.56

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
SOUTH DAKOTA												
Aurora	156.68	—	1,973.67	—	1,973.67	1,814.02	166.89	1,075.71	2.3	15.47	—	6.58
Beadle	78.02	4.46	2,106.67	2.2	2,104.47	2,031.30	508.79	991.62	14.71	13.22	—	3.64
Bennett	43.21	—	2,660.25	—	2,660.25	2,637.47	120.45	1,049.42	10.36	5.62	874.52	.59
Bon Homme	194.25	—	2,167.52	—	2,167.52	2,004.12	124.86	1,037.97	4.12	—	—	18.2
Brookings	408.99	144.81	2,948.13	—	2,948.13	2,422.33	306.28	859.93	26.18	73.46	468.67	9.06
Brown	79.4	—	1,904.32	.03	1,904.30	1,803.62	303.78	798.57	19.34	32.35	—	10.77
Brule	90.78	—	1,986.28	—	1,986.28	1,923.84	118.93	1,231.73	18.95	10.29	.18	32.85
Buffalo	—	—	197.78	—	197.78	197.78	—	—	—	1.11	—	—
Butte	79.77	83.97	2,054.54	—	2,054.54	1,934.17	155.11	957.3	19.91	1.88	—	14.27
Campbell	68.67	—	1,810.88	1.58	1,809.30	1,749.08	219.76	940.83	53	7.92	—	2.11
Charles Mix	188.72	72.06	2,265.14	11.07	2,254.07	1,677.70	186.91	959.98	3.3	5.96	—	—
Clark	44.36	63.8	1,729.71	4.8	1,724.90	1,630.23	61.06	932.54	2.52	9.38	—	20.35
Clay	266.66	39.3	1,671.38	.51	1,670.87	1,447.10	287.92	638.02	20.53	6.75	—	9.38
Codington	711.7	2.51	2,805.33	1.24	2,804.10	2,107.53	577.99	880.39	17.97	10.2	—	4.98
Corson	118.29	46.38	1,742.33	—	1,742.33	1,607.40	19.68	1,218.32	2.11	.23	—	.7
Custer	65.32	80.4	1,906.71	3.95	1,902.75	1,793.06	255.57	933.51	6.3	8.49	46.28	43.94
Davison	65.06	—	2,009.12	—	2,009.12	1,947.32	284.65	934.44	22.68	11.48	—	15.7
Day	48.12	82.38	2,082.23	—	2,082.23	1,956.30	160.8	1,080.55	7	1.22	—	30.15
Deuel	32.98	—	1,393.18	3.71	1,389.47	1,367.41	233.73	652.69	5.24	26.65	41.5	8.96
Dewey	116.94	7.62	2,372.83	—	1,372.83	1,283.61	69.13	971.93	8.49	1.73	—	12.65
Douglas	44.45	21.25	1,460.72	.84	1,459.88	1,381.05	97.29	721.55	3.35	14.26	—	34.95
Edmunds	55.99	40.96	2,635.64	—	2,635.64	2,548.93	46.65	876.65	2.96	384.39	455.17	10.92
Fall River	75.52	35.18	2,035.18	1.68	2,033.50	1,946.40	288.39	983.39	12.28	4.33	—	14.24
Faulk	54.24	—	1,767.14	—	1,767.14	1,716.78	55.4	987.6	—	15.11	6.2	9.69
Grant	130.87	43.58	2,341.07	—	2,341.07	2,141.42	325.43	1,001.86	17.76	11.67	—	18
Gregory	140.68	7.22	2,140.10	—	2,140.10	2,021.46	262.05	1,077.27	4.88	10.93	—	6.83
Haakon	73.59	—	3,033.81	—	3,033.81	2,970.96	182.58	1,184.57	2.78	30.23	—	—
Hamlin	172.79	36.39	3,419.85	—	3,419.85	3,234.19	1,127.08	2,182.12	6.53	324.31	58.78	11.76
Hand	357.23	—	2,095.58	—	2,095.58	1,841.18	49.72	914.8	—	5.31	.24	17.38
Hanson	42.15	—	1,538.75	—	1,538.75	1,484.70	60.16	928.62	13.6	6.8	—	15.64
Harding	17.96	—	2,243.75	—	2,243.75	2,225.79	21.17	1,193.07	16.68	12.83	—	6.41
Hughes	551.35	—	2,489.47	.13	2,489.34	1,896.27	248.21	1,026.14	17.84	5.34	—	8.82
Hutchinson	60.65	—	1,943.41	.86	1,942.55	1,850.90	279.62	1,088.08	5.78	12.79	—	32.35
Hyde	43.69	—	2,007.89	—	2,007.89	1,950.85	44.9	1,005.46	—	3.64	—	6.07
Jackson	43.31	59.47	1,318.67	1.72	1,316.95	1,202.13	79.06	796.49	10.66	8.59	—	—
Jerauld	295.67	74.46	2,561.47	—	2,561.47	2,223.81	277.06	1,256.28	7.79	20.78	—	19.48
Jones	125.2	81.62	2,201.27	32.49	2,168.78	2,007.13	68.15	1,029.32	3.17	—	—	13.47
Kingsbury	166.92	60.06	2,076.57	.51	2,076.06	1,879.70	127.11	1,146.16	5.96	5.79	14.12	10.38
Lake	1,621.72	—	3,321.60	44.29	3,277.31	1,823.86	161.32	1,019.71	18.58	12.11	—	7.79
Lawrence	103.39	7.96	2,404.54	—	2,404.54	2,302.53	428.14	794.15	32.18	1.52	—	10.33
Lincoln	31.51	35.81	1,582.30	—	1,582.30	1,517.88	154.21	827.61	6.31	—	—	30.42
Lyman	107.3	44.43	1,607.17	.52	1,606.65	1,439.33	174.85	644.58	2.08	3.12	—	16.37
McCook	56.82	38.57	1,946.63	—	1,946.63	1,865.87	243.97	961.6	6.37	16.87	—	24.28
McPherson	64.75	—	1,997.97	—	1,997.97	1,932.54	46.1	973.9	5.08	14.92	6.1	10.85
Marshall	84.49	45.33	1,825.49	1.28	1,824.22	1,718.66	125.56	968.5	5.53	12.56	17.66	17.24
Meade	58.43	47.32	1,292.71	—	1,292.71	1,204.05	112.92	659.22	11.33	6.99	2.88	6.24
Mellette	63.27	—	2,407.81	.49	2,407.32	2,364.80	233.81	1,399.90	—	5.44	—	17.3
Miner	259.79	—	2,195.75	25.88	2,169.87	1,970.80	103.19	912.74	5.31	8.96	—	16.59
Minnehaha	120.21	72.03	2,070.86	1.01	2,069.84	1,877.93	288.77	875.5	24.35	22.94	—	19.95
Moody	263.92	18.61	2,171.91	—	2,171.91	1,906.48	40.56	894.37	4.54	8.17	300.7	46.31
Pennington	68.93	2.36	2,324.36	.06	2,324.30	2,218.91	434.07	988.15	15.03	11.56	—	20.8
Perkins	51.55	70.74	2,508.64	32.08	2,476.56	2,348.51	120.1	1,298.60	7.95	—	—	11.24
Potter	92.52	70.06	2,899.77	—	2,899.77	2,765.34	189.41	1,110.96	14.75	14.42	—	4.69
Roberts	37.84	95.97	1,807.04	.91	1,806.13	1,694.23	100.74	1,094.96	6.59	17.86	—	58.64
Sanborn	48.57	—	1,596.96	—	1,596.96	1,504.17	18.48	1,055.09	10.87	1.81	1.81	8.34
Shannon ²	1.27	—	763.54	.17	763.37	762.86	45.7	730.25	—	—	—	.42
Spink	54.35	—	2,389.88	27.37	2,362.51	2,312.16	192.1	1,090.76	7.1	11.1	482.18	16.4
Stanley	403.58	—	2,257.68	5.4	2,252.28	1,879.09	134.41	912.87	—	2.7	—	16.55
Sully	357.82	—	2,473.32	1.88	2,471.44	2,202.76	188.95	1,743.88	10.67	8.79	—	—
Todd ²	9.63	—	1,647.63	—	1,647.63	1,638.76	202.57	1,500.00	—	1.95	—	—
Tripp	427.2	—	2,233.20	—	2,233.20	1,864.45	399.94	1,101.30	11.66	7.58	—	11.95
Turner	158.05	9.97	1,778.33	.23	1,778.10	1,646.35	217.61	1,022.71	2.32	17.27	—	12.63
Union	631.4	27.74	3,140.50	—	3,140.50	2,527.91	723.03	1,615.25	8.85	5.84	.09	7.47
Walworth	81.09	2.07	1,808.44	—	1,808.44	1,690.87	35.79	905.77	10.89	16.77	—	5.88
Yankton	56.65	—	1,783.82	.91	1,782.90	1,725.39	371.07	925.89	19.09	13.86	—	13.29
Ziebach	50.67	—	1,347.53	—	1,347.53	1,303.14	92.83	919.73	—	2.69	—	7.62

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
SOUTH DAKOTA											
Aurora	340.36	—	62.21	15.8	28.97	2.96	44.44	24.36	—	15.14	9.22
Beadle	176.37	86.29	78.35	32.67	34.88	4.79	54.44	81.82	15.76	168.38	90.42
Bennett	155.08	—	81.39	7.4	10.95	—	19.24	26.04	26.64	14.8	27.52
Bon Homme	248.72	—	40.39	104.95	—	—	279.01	24.32	20.48	21.33	2.42
Brookings	168.83	11.4	74.22	18.38	16.71	—	13.3	81.12	1.33	69.3	62.06
Brown	262.16	99.89	85.99	34.33	22.55	1.98	9.43	90.79	57.61	35.73	69.58
Brule	160.44	—	77.6	27.25	49.99	1.62	8.66	24	—	34.11	12.45
Buffalo	110.8	—	19.39	1.11	—	—	4.99	—	—	—	.55
Butte	146.03	6.42	57.42	15.82	16.37	—	202.9	97.8	10.29	44.58	7.74
Campbell	318.01	—	26.94	10.04	17.43	—	48.6	25.88	—	50.71	14.26
Charles Mix	286.32	.11	59.93	52.37	32.04	—	35.23	15.33	6.17	39.6	13.62
Clark	291.33	4.12	31.56	8.46	4.34	.69	46.65	22.87	11.21	21.95	6.63
Clay	259.92	2.49	104.41	7.63	—	5.65	13.27	107.34	—	42.01	47
Codington	168.01	9.64	87.17	52.31	17.61	5.34	32.31	58.97	10.32	513.05	62.43
Corson	158.12	—	58.8	3.98	—	—	19.21	2.34	—	9.84	12.42
Custer	248.24	3.66	110.72	14.06	—	—	25.48	75.86	19.48	38.96	19.33
Davison	144.58	44.4	90.1	70.18	31.4	6.3	13.39	123.81	88.02	35.91	45.02
Day	398.05	—	44.01	9.9	21.17	—	31.98	17.36	15.23	132.48	4.11
Deuel	324.6	—	56.36	5.02	11.58	—	38.66	14.42	3.49	17.91	12.67
Dewey	115.73	—	33.09	10.74	—	—	7.8	15.94	—	3.98	12.99
Douglas	268.1	.84	63.46	19.01	—	—	39.98	23.2	—	24.88	24.32
Edmunds	416.25	—	76.01	10.24	—	—	38.69	17.52	1.37	60.08	11.15
Fall River	289.64	—	74.4	17.17	50.95	1.68	18.43	39.5	34.76	58.35	76.91
Faulk	401.78	—	31	11.62	—	—	36.42	23.63	—	13.17	17.05
Grant	237.15	—	63.57	10.93	2.23	—	28.31	17.76	21.98	287.43	6.7
Gregory	281.95	—	65.76	12.68	—	—	63.61	26.93	200.2	2.93	57.56
Haakon	395.78	—	52.11	4.38	4.38	—	17.1	10.34	—	10.34	42.56
Hamlin	331.96	—	28.36	8.58	—	—	27.24	19.59	4.29	39	19.03
Hand	435.19	—	65.17	11.34	—	—	37.17	14.72	20.52	12.55	6.03
Hanson	289.6	—	33.65	22.77	—	—	36.03	13.94	—	5.1	16.66
Harding	495.19	1.28	111.61	11.55	2.57	—	94.29	1.28	—	21.81	21.17
Hughes	112.36	67.67	115.96	28.27	41.59	—	25.56	76.43	2.51	73.08	42.17
Hutchinson	390.33	—	47.24	33.58	—	—	21.77	16.98	—	26.94	24.73
Hyde	402.91	—	76.46	15.78	6.67	3.64	77.67	117.11	—	6.07	27.31
Jackson	127.19	—	32.66	3.44	—	—	34.03	33.34	—	7.22	14.09
Jerauld	288.31	—	39.83	8.66	5.63	—	28.57	47.62	188.74	11.69	17.32
Jones	377.97	—	83.99	30.11	—	—	57.05	52.3	72.9	11.89	11.09
Kingsbury	274.8	—	45.6	16.85	14.97	—	18.72	42.71	13.78	15.82	26.88
Lake	225.32	1.31	72.54	12.86	13.98	—	15.3	34.25	54.62	39.88	14.26
Lawrence	194.14	2.28	136.47	36.39	5.68	2.19	11.76	61.96	—	120.6	25.12
Lincoln	316.43	—	43.15	8.92	21.17	—	17.52	16	12.08	14.75	4.46
Lyman	260.33	—	77.42	10.65	8.57	—	24.68	2.08	35.33	15.85	5.98
McCook	381.2	—	45.11	40.29	18.08	8.61	16.53	24.28	—	21.87	27.72
McPherson	528.14	—	56.95	17.63	—	—	28.14	45.76	—	21.36	25.76
Marshall	343.05	28.52	76.19	13.83	—	—	41.07	9.15	1.28	12.98	25.54
Meade	115	.84	47.58	10.84	16.69	—	11.51	75.29	3.59	18.41	36.3
Mellette	117.15	—	71.68	7.41	—	—	43.01	—	—	10.87	33.12
Miner	461.84	—	91.9	2.65	—	—	40.15	25.88	14.93	61.38	37.49
Minnehaha	174.5	23.06	98.86	69.15	48.19	1.18	3.26	179.94	29.81	55.76	18.08
Moody	315.98	—	88.98	17.55	8.63	—	34.65	19.37	1.21	26.94	14.83
Pennington	108.62	101.14	114.06	64.31	43.79	6.16	42.13	171.21	37.93	56.27	110.39
Perkins	380.04	—	59.23	23.86	—	—	47.71	38.11	166.71	3.02	74.03
Potter	555.82	3.02	69.06	17.1	.67	—	677.84	41.57	—	14.08	27.49
Roberts	213.05	4.77	50.12	6.09	8.22	—	30.13	6.19	20.39	10.45	36.93
Sanborn	199.71	—	22.11	26.1	—	—	19.21	5.8	—	30.81	15.59
Shannon ²	13.6	—	1.77	.34	.17	—	1.77	—	—	.51	1.61
Spink	245.03	—	62.1	11.49	—	—	28.53	27.24	29.69	71.65	22.33
Stanley	376.9	—	102.67	29.72	—	—	90.85	41.2	—	45.25	—
Sully	178.28	—	38.29	4.39	—	—	51.48	9.42	—	15.69	10.04
Todd ²	69.98	—	9.09	1.95	3.89	—	10.06	3.14	—	5.08	.76
Tripp	270.08	—	63.98	10.2	36.15	—	23.9	28.57	—	21.13	70.69
Turner	273.58	—	57.71	14.95	11.82	—	8.11	31.05	6.6	22.25	5.68
Union	285.55	—	95.07	29.71	7.21	—	5.84	21.99	—	126.67	20.1
Walworth	207.64	—	105.46	8.64	—	.69	30.26	42.19	86.62	59.65	37.52
Yankton	182.85	22.98	82.79	9.64	14.53	—	7.58	83.56	—	79.24	38.13
Ziebach	157.85	—	33.18	.9	.9	2.69	29.15	—	—	—	—

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43	44		45
SOUTH DAKOTA											
Aurora	65.5	89.86	—	15.14	159.64	—	—	—	—	—	1,528.64
Beadle	33.94	55.6	53.12	41.27	70.91	2.26	1,163.37	1,163.37	631.61	6.78	630.56
Bennett	93.52	76.95	15.98	141.46	22.79	—	198.58	198.58	—	—	618.23
Bon Homme	70.96	13.79	103.81	13.65	163.4	—	1,921.64	1,921.64	241.61	7.39	2,797.78
Brookings	41.79	40.99	35.39	350.23	390.96	134.84	745.55	745.17	577.71	.83	1,396.34
Brown	55.43	49.54	16.52	51.05	100.67	—	316.56	313.77	15.29	99.42	829.19
Brule	58.65	94.03	38.08	42.95	62.44	—	626.06	626.06	573.9	—	1,080.67
Buffalo	38.78	19.94	—	1.11	—	—	—	—	—	—	90.86
Butte	63.72	38.5	53.77	179.44	36.51	83.86	572.41	572.41	148.03	—	504.92
Campbell	103.54	122.03	3.17	57.05	60.22	—	159.54	159.54	—	114.1	1,256.21
Charles Mix	72.06	49.39	10.01	36.3	515.17	61.2	834.06	834.06	108.57	674.19	843.32
Clark	69.75	37.96	3.89	104.05	34.76	59.91	144.75	144.75	116.17	—	853.19
Clay	43.7	52.57	23.98	62.47	187.99	35.78	710.54	710.54	48.39	104.63	817
Codington	46.85	43.79	54.94	31.24	694.33	2.23	1,087.41	1,087.41	612.06	126.7	1,235.43
Corson	60.9	55.52	—	4.92	82.22	52.71	—	—	—	—	1,182.95
Custer	66.64	60.19	27.68	44.23	41.3	68.39	948.01	706.94	178.68	204.89	1,179.26
Davison	24.54	75.64	48.29	121.45	61.79	—	872.59	867.07	510.1	1.74	653.5
Day	60.15	47.36	19.49	36.09	47.81	78.12	412.67	411.3	202.53	59.54	784.22
Deuel	57.01	53.3	4.59	32.77	22.06	—	94.15	90.43	—	—	749.45
Dewey	52.67	17.5	1.56	15.07	88.01	1.21	20.96	20.96	20.96	—	820.86
Douglas	71.29	40.26	.84	30.75	58.71	20.13	89.18	89.18	—	75.2	858.26
Edmunds	75.56	52.12	6.83	53.03	54.62	32.09	109.92	107.87	—	6.37	1,463.81
Fall River	84.59	59.46	11.45	114.88	70.07	17.03	222.78	222.78	39.5	112.93	1,304.58
Faulk	67.42	72.45	.39	23.25	50.37	—	13.56	13.56	—	8.14	1,088.73
Grant	62.83	42.22	273.28	37.75	161.04	38.61	4,130.99	4,046.19	—	101.19	4,187.48
Gregory	108.29	35.51	10.54	55.61	112.2	6.44	105.56	105.56	8.78	24	1,002.73
Haakon	132.06	47.33	14.32	1,022.67	62.85	—	403.34	403.34	—	163.48	1,551.31
Hamlin	77.63	21.65	55.61	17.73	166.64	19.03	1,832.43	1,832.43	1,608.51	60.09	831.31
Hand	59.38	136.86	40.79	63.72	254.41	—	626.84	626.36	555.39	16.41	1,211.92
Hanson	54.38	24.81	9.86	13.26	54.04	—	190.35	190.35	190.35	—	690.01
Harding	144.96	64.79	4.49	21.81	17.96	—	66.71	66.71	—	—	1,774.21
Hughes	56.85	64.64	27.75	103.28	593.07	—	678.58	678.58	235.01	23.57	826.73
Hutchinson	52.16	43.3	23.62	31.25	91.65	—	473.12	473.12	194.98	46.5	1,207.65
Hyde	100.73	100.73	—	.61	57.04	—	.61	.61	.61	—	1,460.56
Jackson	69.44	46.75	.69	17.53	46.75	68.06	34.03	34.03	—	26.81	373.67
Jerauld	106.93	88.74	12.12	75.32	259.74	77.92	182.25	182.25	15.15	94.37	1,737.23
Jones	131.54	65.77	13.47	53.09	104.6	57.05	221.08	221.08	—	—	1,996.04
Kingsbury	81.16	58.02	30.46	57.51	136.8	59.55	757.87	757.87	456.87	101.07	1,128.64
Lake	39.79	58.75	22.99	159.82	1,453.45	—	6,424.27	6,424.27	310.44	5,990.52	2,640.20
Lawrence	168.66	149.26	101.6	448.26	96.69	5.32	2,054.58	1,922.58	390.15	8.18	2,317.42
Lincoln	60.56	47.29	52.46	38.74	34.55	29.87	929.8	928.72	598.19	21.17	686.07
Lyman	95.09	96.39	7.27	133.54	97.69	69.63	168.88	168.88	—	9.87	1,123.67
McCook	63.71	45.11	13.43	150.83	43.22	37.53	269.28	253.79	168.73	43.04	1,086.43
McPherson	69.15	72.2	7.46	49.15	65.42	—	258.31	258.31	—	151.86	1,189.83
Marshall	53.84	48.52	2.34	40.86	62.14	43.41	140.88	140.88	—	99.81	1,040.86
Meade	33.77	47.36	9.56	90.65	48.29	40.37	450.51	444.85	99.81	42.89	434.62
Mellette	109.24	136.93	—	412.75	42.51	—	97.38	97.38	—	96.39	840.83
Miner	90.91	74.32	30.19	95.55	199.07	—	453.55	453.55	200.73	—	1,428.00
Minnehaha	34.44	75.14	60.12	63.7	140.12	51.8	2,010.04	2,009.46	752.91	111.14	2,728.20
Moody	79.75	31.63	8.78	4.09	231.84	33.6	108.96	87.02	19.67	17.55	976.39
Pennington	40.54	64.57	67.76	154.49	103.49	1.89	1,250.04	1,250.04	230.12	93.41	1,389.59
Perkins	83.9	66.36	21.39	66.36	60.05	68	567.32	566.77	—	28.79	2,093.23
Potter	71.4	61.35	20.45	60.68	65.04	69.39	403.62	403.62	102.58	150.85	1,865.57
Roberts	52.04	30.64	9.13	38.04	34.49	77.41	165.87	165.87	55.29	16.94	926.55
Sanborn	66.69	17.4	5.44	17.4	92.79	—	94.96	94.96	72.85	5.44	817.69
Shannon ²	4.9	5.15	—	2.37	.51	—	—	—	—	—	155.11
Spink	62.87	50.61	16.27	76.81	50.35	—	234.96	234.57	192.36	7.23	962.69
Stanley	84.09	144.88	26	5.4	373.18	—	535.63	535.63	282	190.48	963.53
Sully	72.82	46.45	—	12.55	268.88	—	—	—	—	—	1,217.83
Todd ²	22.93	5.41	.43	4.11	8.87	—	47.8	47.8	—	5.19	362.21
Tripp	40.23	27.98	41.98	97.07	368.75	—	1,397.03	1,395.71	467.86	731.09	692.32
Turner	54.69	36.38	21.44	47.16	122.02	9.73	778.79	778.79	246	411.94	826.88
Union	55.74	44.83	68.19	129.51	585.28	27.31	1,522.67	1,455.43	1,046.55	307.45	1,340.09
Walworth	66.04	64.49	17.63	24.72	115.49	2.07	318.81	318.81	71.75	6.92	993.78
Yankton	30.89	47.92	114.59	38.56	57.51	—	1,871.40	1,871.40	714.94	2.97	1,453.76
Ziebach	96.41	52.02	—	—	44.39	—	—	—	—	—	398.65

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenues										
	Population ¹	Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal government	From state government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
TENNESSEE											
Anderson	71,587	2,952.60	1,654.13	748.4	64.09	684.31	905.72	537.75	411.93	367.97	249.04
Bedford	33,856	2,660.83	2,002.60	677.78	46.37	631.41	1,324.82	497.93	362.68	826.88	732.4
Benton	16,014	3,137.38	1,409.08	793.18	34.84	758.34	615.9	388.91	212.13	226.99	131.63
Bledsoe	10,386	1,623.72	1,487.68	1,034.47	123.34	911.13	453.21	281.53	184.67	171.67	132.49
Blount	99,010	2,910.50	2,242.96	558.81	11.21	547.6	1,684.14	636.43	381.47	1,047.71	967.6
Bradley	80,133	3,087.38	2,372.32	660.7	20.79	639.91	1,711.62	594.47	294.47	1,117.14	1,021.48
Campbell*	37,340	2,928.20	2,041.19	806.45	51.98	754.47	1,234.73	468.02	264.41	766.71	700.91
Cannon	11,722	1,451.97	1,387.22	818.8	15.01	803.79	568.42	324.6	226.58	243.82	137.18
Carroll	28,836	2,319.95	1,487.55	781.07	11.24	769.84	706.48	418.96	247.88	287.52	154.67
Carter*	53,193	2,028.84	1,375.11	647.08	24.33	622.75	728.03	500.03	310.13	228	159.38
Cheatham	33,175	1,524.01	1,443.17	660.92	1.72	659.2	782.25	445.06	282.17	337.18	282.14
Chester	14,099	1,485.71	1,313.28	724.38	—	724.38	588.91	377.54	213.7	211.36	103.2
Claiborne	28,828	1,725.44	1,688.71	788.78	17.14	771.65	899.92	320.56	195.37	579.37	547.14
Clay	7,323	1,772.36	1,676.77	1,048.48	102.96	945.51	628.29	371.02	305.2	257.27	197.32
Cocke*	31,495	2,254.07	1,380.89	791.4	26.96	764.44	589.49	345.01	215.49	244.48	209.59
Coffee	44,780	2,561.81	1,707.62	698.48	33.7	664.78	1,009.13	511.05	303.82	498.08	386.51
Crockett	13,686	1,787.89	1,565.54	890.76	.66	890.11	674.78	455.65	263.99	219.13	158.85
Cumberland	42,048	1,543.93	1,419.28	675.94	104.36	571.58	743.34	490.42	229.45	252.93	181.98
Davidson ²	535,036	4,402.94	2,780.14	636.71	130.57	506.15	2,143.43	1,296.08	680.68	847.35	554.11
Decatur	10,731	1,909.05	1,623.05	1,076.13	38.86	1,037.28	546.92	342.37	172.68	204.55	159.07
De Kalb	15,474	3,951.66	1,295.27	761.21	10.73	750.48	534.06	314.4	219.53	219.66	123.56
Dickson	39,666	3,003.08	1,690.87	755.41	68.32	687.09	935.46	623.93	338.27	311.53	225.58
Dyer*	36,193	3,323.68	1,797.75	793.77	50.95	742.82	1,003.98	573.65	295.42	430.33	270.63
Fayette	28,309	1,465.15	1,276.70	724.47	18.65	705.82	552.23	379	273.8	173.23	104.28
Fentress	15,714	1,429.43	1,306.80	810.36	18.14	792.22	496.44	363.82	184.8	132.62	86.23
Franklin	36,850	1,718.45	1,392.62	635.52	10.18	625.35	757.1	542.14	342.52	214.95	108.09
Gibson*	47,657	3,167.17	1,956.00	896.7	61.84	834.86	1,059.30	657.87	409.15	401.43	291.52
Giles	28,430	2,540.87	1,433.52	680.58	43.19	637.39	752.94	485.09	338.73	267.85	168.94
Grainger	19,107	1,223.53	1,186.01	761.5	2.83	758.67	424.5	247.5	154.18	177	117.23
Greene	58,613	2,414.69	1,477.93	611.91	18.78	593.13	866.02	595.52	282.82	270.5	190.18
Grundyl	13,859	1,556.75	1,444.40	927.05	15.01	912.04	517.35	303.77	224.19	213.58	98.49
Hamblen*	53,321	2,534.44	1,692.50	589.32	18.72	570.6	1,103.19	758.39	381.67	344.8	205.66
Hamilton*	295,373	4,458.61	3,305.39	789.84	100.44	689.4	2,515.55	894.24	637.39	1,621.31	1,366.19
Hancock	6,879	1,678.44	1,649.66	1,311.53	33.58	1,277.95	338.13	192.62	166.96	145.52	102.34
Hardeman	24,228	2,333.66	1,597.66	890.7	12.8	877.91	706.95	379.64	225.98	327.31	239.97
Hardin*	24,566	3,278.84	1,929.05	835.34	29.19	806.15	1,093.71	385.61	243.63	708.09	602.74
Hawkins	48,388	1,665.02	1,430.77	582.21	8.2	574.01	848.56	478.26	312.29	370.3	302.49
Haywood	19,764	2,434.58	1,714.53	925.62	53.53	872.09	788.91	507.08	319.12	281.83	221.26
Henderson	23,451	2,809.09	1,454.65	774.04	13.77	760.27	680.61	397.68	165.11	282.93	180.72
Henry	29,736	3,535.18	2,617.87	760.32	7.16	753.16	1,857.55	529.09	275.52	1,328.46	1,123.45
Hickman	19,430	1,845.91	1,658.36	813.33	7.46	805.87	845.03	340.97	230.37	504.07	447.4
Houston	7,782	1,544.46	1,431.64	929.84	16.06	913.78	501.8	337.06	211	164.74	126.96
Humphreys	16,675	2,430.46	1,964.32	733.97	2.82	731.15	1,230.34	617.09	371.99	613.25	201.2
Jackson	9,409	1,543.20	1,390.58	877.88	14.24	863.64	512.7	353.49	245.08	159.21	111.6
Jefferson	40,268	1,830.76	1,390.24	574.03	7.62	566.41	816.21	419.79	252.24	396.42	366.67
Johnson	16,485	1,369.06	1,296.51	734	40.58	693.42	562.51	318.05	231.48	244.46	112.28
Knox	364,566	3,112.37	1,960.68	528.82	116.52	412.29	1,367.86	1,101.21	537.71	357.66	247.76
Lake	8,331	1,538.11	1,229.02	754.89	32.65	722.24	474.13	292.4	183.29	181.73	118.47
Lauderdale	23,972	2,595.36	1,739.20	926.12	29.33	896.8	813.07	363.47	273.19	449.61	179.92
Lawrence	38,785	2,389.02	1,487.74	725.1	55.23	669.87	762.64	526.03	275.8	236.61	195.38
Lewis	10,548	1,621.73	1,463.22	885	27.97	857.03	578.21	329.45	189.42	248.77	196.81
Lincoln	28,756	3,214.81	2,179.65	750.7	16.59	734.11	1,428.95	460.36	263.53	968.61	888.61
Loudon	37,240	4,201.75	1,457.33	657.28	8.83	648.44	800.05	476.05	349.25	324.01	143.02
McMinn	45,706	3,262.04	1,988.45	623.7	11.79	611.91	1,364.74	531.7	355.36	833.04	718.44
McNairy	23,679	1,753.24	1,542.93	795.26	38.81	756.45	747.67	276.62	206.51	471.05	436.67
Macon	17,373	1,625.45	1,520.98	854.66	37.7	816.96	666.32	439.07	233.52	227.25	174.81
Madison	84,390	5,502.58	4,328.88	741.43	82.3	659.13	3,587.45	856.24	486.87	2,731.21	2,494.34
Marion	26,533	1,676.89	1,410.47	750.5	19.9	730.6	659.97	438.96	235.44	221.01	169.03
Marshall	25,173	2,585.59	1,599.85	655.07	15.85	639.22	944.78	675.21	438.09	269.57	178.05
Mauzy	66,683	3,795.94	3,170.48	672.57	13.54	659.03	2,497.91	545.96	337.76	1,951.95	1,698.71
Meigs	9,289	1,365.38	1,354.18	938.31	6.57	931.75	415.87	252.66	172.68	163.2	97.97
Monroe ²	33,289	1,819.04	1,397.52	753.37	19.2	734.18	644.15	417.32	213.31	226.83	166.39
Montgomery	120,923	2,929.37	2,202.58	715.49	45.05	670.44	1,487.10	635.28	338.64	851.81	757.65
Moore*	5,241	1,130.89	1,033.77	661.32	—	661.32	372.45	111.24	68.69	261.21	198.05
Morgan	18,280	1,367.45	1,312.53	815.59	1.26	814.33	496.94	348.52	283.21	148.41	106.35
Obion	32,053	2,335.66	1,730.79	693.94	26.92	667.02	1,036.85	671.79	328.77	365.05	269.37
Overton	18,654	1,683.61	1,493.67	861.1	134.18	726.92	632.57	316.39	190.95	316.18	275.06
Perry	7,217	1,790.77	1,653.32	927.95	3.46	924.48	725.37	488.71	353.89	236.66	166
Pickett	4,633	1,936.97	1,831.64	1,192.10	9.28	1,182.82	639.54	373.62	246.71	265.92	172.67
Polk	14,421	1,480.62	1,332.92	798.28	50.07	748.21	534.64	412.38	270.99	122.25	85.5
Putnam*	57,928	3,244.44	2,549.37	587.82	28.09	559.73	1,961.56	528.36	311.42	1,433.19	1,332.97
Rhea	27,214	2,418.94	1,890.42	824.94	102.92	722.02	1,065.48	390.28	236.57	675.2	599.47
Roane	49,859	2,865.64	1,978.92	717.82	36.38	681.44	1,261.10	531.9	332.82	729.2	654.24
Robertson	49,672	2,039.92	1,546.51	683.08	44.17	638.91	863.42	563.46	339.23	299.97	230.96
Rutherford	154,333	2,368.00	1,839.17	660.36	74.6	585.76	1,178.81	783.69	471.73	395.11	244.12

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
TENNESSEE												
Anderson	1,298.48	—	3,423.36	1.37	3,421.99	1,955.84	290.64	1,114.31	17.45	1.44	—	27.8
Bedford	658.23	—	2,916.85	3.6	2,913.25	2,298.71	519.79	1,098.42	3.96	89.11	418.27	29.86
Benton	1,728.30	—	3,049.77	15.05	3,034.72	1,349.32	170.91	751.47	3.75	—	—	15.49
Bledsoe	136.05	—	1,446.27	—	1,446.27	1,356.92	145.58	797.61	1.44	15.69	—	2.79
Blount	667.55	—	2,707.72	—	2,707.72	2,086.61	134.88	824.88	4.68	3.1	704.27	7.37
Bradley	715.06	—	3,196.49	—	3,196.49	2,343.30	126.99	757.02	12.15	91.59	777.3	56.88
Campbell*	887.01	—	2,795.42	—	2,795.42	1,958.52	45.77	817.46	1.98	1.42	503.13	14.68
Cannon	64.75	—	1,314.11	—	1,314.11	1,249.45	56.56	708.07	3.24	.68	—	31.74
Carroll	832.4	—	2,690.80	—	2,690.80	1,830.45	547.51	1,274.86	1.87	2.29	—	3.12
Carter*	653.73	—	1,949.96	.92	1,949.03	1,301.24	112.82	766.3	.56	.13	—	7.37
Cheatham	80.84	—	1,413.96	—	1,413.96	1,341.43	131.88	840.99	2.86	—	—	137.72
Chester	172.42	—	1,324.49	—	1,324.49	1,181.36	132.85	694.23	.28	3.26	—	20.36
Claiborne	36.74	—	1,677.19	—	1,677.19	1,640.52	136.98	798.56	1.67	1.32	464.69	8.88
Clay	95.59	—	2,146.80	1.37	2,145.43	1,945.92	211.93	832.31	4.64	—	—	157.59
Cocke*	873.19	—	2,388.44	.19	2,388.25	1,549.01	274.62	793.94	—	—	—	11.21
Coffee	854.2	—	2,709.96	1.5	2,708.46	1,882.25	163.18	1,054.22	19.07	2.1	151	25.23
Crockett	222.34	—	1,696.11	—	1,696.11	1,474.35	108.58	861.25	4.24	18.49	—	32.95
Cumberland	124.64	—	1,399.42	1.12	1,398.31	1,304.89	206.86	661.43	3.21	5.95	—	26.11
Davidson ²	1,281.44	341.36	4,552.89	—	4,552.89	2,996.05	654.43	825.01	19.59	33.51	166.54	49
DeCATUR	285.99	—	1,584.75	1.96	1,582.80	1,330.91	109.87	782.31	2.8	.28	—	3.54
De Kalb	2,656.39	—	3,981.26	.13	3,981.13	1,112.32	87.11	701.31	3.94	27.72	—	22.23
Dickson	1,312.21	—	3,123.30	1.51	3,121.79	1,685.20	189.71	861.24	4.99	55.29	—	26.75
Dyer*	1,525.93	—	3,565.80	.3	3,565.50	2,176.66	405.35	1,186.06	7.46	7.24	—	24.34
Fayette	188.46	—	1,421.03	.53	1,420.50	1,200.32	154.79	704.26	2.86	.07	—	50.69
Fentress	122.63	—	1,474.35	3.18	1,471.17	1,297.51	230.81	819.14	3.18	.32	—	25.58
Franklin	325.83	—	1,624.61	1.09	1,623.53	1,253.24	138.53	716.86	1.66	—	2.99	3.12
Gibson*	1,211.18	—	3,173.55	—	3,173.55	2,033.15	340.45	1,146.63	4.03	1.76	.82	29.19
Giles	1,107.35	—	2,534.26	—	2,534.26	1,461.13	179.95	742.7	3.13	1.37	—	36.9
Grainger	37.53	—	1,094.26	.05	1,094.21	1,058.77	101.01	728.06	5.44	7.96	—	23.13
Greene	936.75	—	2,410.64	—	2,410.64	1,460.46	266.12	845.41	2.01	4.52	—	34.89
Grundy	112.35	—	1,499.24	—	1,499.24	1,395.70	161.05	832.46	3.25	2.53	—	14.79
Hamblen*	841.94	—	2,691.30	1.14	2,690.16	1,745.09	94.41	836.03	10.61	3.19	215.9	17.44
Hamilton*	1,038.43	114.79	4,448.08	.03	4,448.05	3,386.43	370.67	789.75	24.73	148.59	1,002.12	47.92
Hancock	28.78	—	1,722.78	—	1,722.78	1,625.82	79.66	996.37	1.45	2.62	—	42.01
Hardeman	736.01	—	2,288.80	—	2,288.80	1,558.11	243.64	843.32	6.07	3.01	—	42.31
Hardin*	1,349.79	—	2,981.48	1.59	2,979.89	1,735.94	53.73	905.11	3.54	2.2	351.14	14.65
Hawkins	234.25	—	1,469.19	—	1,469.19	1,324.11	128.25	707.24	.89	—	172.96	9.94
Haywood	720.05	—	2,561.78	2.99	2,558.79	1,738.31	117.84	916.67	4.45	.15	—	55
Henderson	1,354.44	—	2,519.68	.94	2,518.74	1,261.87	86.82	760.69	1.49	.34	—	3.16
Henry	917.31	—	3,495.33	—	3,495.33	2,566.79	484.87	915.02	4.71	—	883.78	6.52
Hickman	187.55	—	1,677.56	1.6	1,675.97	1,533.50	109.78	752.65	5.82	.31	276.94	28.82
Houston	112.82	—	1,583.40	—	1,583.40	1,429.07	204.06	816.63	5.53	—	—	3.34
Humphreys	466.15	—	2,196.10	.54	2,195.56	1,740.33	124.14	825.37	5.64	—	—	9.6
Jackson	152.62	—	1,584.55	2.23	1,582.31	1,407.91	76.2	782.55	2.55	.43	—	38.58
Jefferson	440.52	—	1,750.97	—	1,750.97	1,340.49	85.68	661.44	4.94	8	232.54	27.44
Johnson	72.55	—	1,275.89	.42	1,275.46	1,192.90	150.26	761.12	1.09	.24	—	8.49
Knox	1,029.92	185.78	3,297.11	.45	3,297.67	2,116.77	563.27	859.31	17.46	29.26	—	62
Lake	309.09	—	1,617.21	—	1,617.21	1,310.89	107.67	564.76	2.04	—	—	77.18
Lauderdale	856.17	—	2,631.28	1.08	2,630.19	1,678.79	331.01	1,083.31	1.29	5.92	—	8.8
Lawrence	901.28	—	2,378.39	1.16	2,377.23	1,494.37	215.68	728.86	5.83	1.42	—	25.37
Lewis	158.51	—	1,487.86	—	1,487.86	1,295.98	132.25	716.91	4.36	—	—	2.09
Lincoln	1,035.16	—	3,457.40	2.09	3,455.31	2,254.42	266.14	830.64	2.64	.63	790.79	1.56
Loudon	2,744.41	—	4,194.82	—	4,194.82	1,378.95	159.85	759	1.64	.38	—	2.93
McMinn	1,273.60	—	3,181.44	—	3,181.44	1,944.95	172.21	765.7	3.68	69.49	422.4	14.81
McNairy	210.31	—	1,699.90	.04	1,699.86	1,472.91	109.84	719.24	.76	—	286.37	22.04
Macon	104.47	—	1,831.98	2.59	1,829.39	1,712.83	493.98	1,091.98	22.45	.35	—	45.3
Madison	1,173.71	—	6,224.68	6.19	6,218.50	4,684.63	1,044.41	875.41	9.35	2.05	2,327.36	24.34
Marion	266.42	—	1,549.47	—	1,549.47	1,295.10	130.06	782.08	4	.41	—	37.16
Marshall	985.74	—	2,523.06	2.42	2,520.64	1,493.74	22.44	815.36	5.28	2.86	—	38.85
Maurycy	625.47	—	3,974.09	.42	3,973.67	3,364.79	364.89	763.54	6.31	1.59	1,465.64	6.3
Meigs	11.2	—	1,689.74	2.26	1,687.48	1,675.96	506.94	1,178.71	1.83	—	—	15.5
Monroe ²	421.52	—	1,903.03	.24	1,902.79	1,452.70	212.08	924.27	3.72	1.05	—	32.77
Montgomery	726.78	—	2,824.09	.55	2,823.54	2,152.49	299.05	987.22	3.31	25.41	561.74	24.24
Moore*	97.12	—	1,418.05	—	1,418.05	1,324.75	53.81	871.21	—	—	—	—
Morgan	54.92	—	1,226.09	—	1,226.09	1,172.70	77.74	814.55	2.3	—	—	24.78
Obion	604.87	—	2,375.25	3.24	2,372.01	1,634.42	192.96	871.71	6.68	51.76	—	2.25
Overton	189.93	—	1,500.80	—	1,500.80	1,336.87	165.59	743.86	1.82	.05	—	31.25
Perry	137.45	—	1,619.37	—	1,619.37	1,496.47	87.71	794.1	6.79	—	—	53.21
Pickett	105.33	—	1,847.83	—	1,847.83	1,756.96	211.53	923.81	4.75	—	—	71.88
Polk	147.7	—	1,287.57	—	1,287.57	1,146.31	73.16	733.65	—	—	—	27.81
Putnam*	695.07	—	3,442.60	—	3,442.60	2,748.00	472.98	807.5	13.1	.31	928	35.58
Rhea	528.51	—	2,389.84	—	2,389.84	1,842.80	246.45	714.45	5.33	.18	476.19	2.61
Roane	886.72	—	2,601.20	6.22	2,594.98	1,791.51	156.78	802.16	2.97	.92	462.66	22.02
Robertson	493.42	—	2,018.86	—	2,018.86	1,554.94	219.72	817.24	.24	—	—	24.06
Rutherford	528.84	—	2,450.36	.16	2,450.21	1,738.12	266.04	826.16	6.64	.54	—	53.8

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
TENNESSEE											
Anderson	98.75	.17	91.39	50.25	23.38	6.13	2.07	40.17	93.19	75.39	41.92
Bedford	130.79	9.63	72.75	37.78	22.57	—	5.64	32.25	60.55	33.41	28.47
Benton	135.69	6.62	76.93	6.81	25.79	.19	2.56	16.17	24.98	21.11	24.54
Bledsoe	153.76	—	41.31	3.08	3.95	—	5.78	.19	—	20.22	26.48
Blount	93.61	.17	83.46	33.15	13.57	5.04	.66	17.41	32.31	38	44.68
Bradley	80.53	—	85.51	51.33	19.18	2.45	3.31	23.59	15.81	98.37	62.9
Campbell*	90.81	9.48	44.51	7.5	17.43	—	1.42	46.63	98.1	43.06	47.94
Cannon	123.44	—	67.48	7.34	26.28	—	8.02	7.25	47.26	14.93	40.27
Carroll	123.08	6.52	68.01	27.5	65.33	—	2.74	15.78	9.02	31.52	47.82
Carter*	82.06	8.52	76.53	41.08	.45	4.62	1.47	32.37	20.89	44.16	47.54
Cheatham	84.34	—	56.76	19.26	24.27	—	2.68	8.59	—	15.28	17.45
Chester	145.19	—	79.44	17.94	—	—	3.83	1.63	—	9.65	36.39
Claiborne	128.9	—	48.63	3.3	7.08	—	2.91	22.76	—	6.11	25.29
Clay	234.6	—	251.13	6.28	5.19	—	14.88	—	—	59.4	143.11
Cocke*	134.97	—	66.93	68.07	13.62	—	2.22	18.83	130.18	76.58	31.53
Coffee	97.3	.18	89.24	54.89	14.54	—	3.55	21.35	38.74	46.43	69.32
Crockett	145.55	—	53.19	18.56	33.1	—	7.67	6.94	.15	23.24	42.6
Cumberland	86.45	7.16	67.76	24.26	2.76	.74	2.09	10.01	62.6	47.83	33.7
Davidson ²	75.79	60.3	180.43	125.26	71.84	11.46	.14	218.49	305.92	148.81	55
Decatur	159.44	—	58.8	16.21	28.8	—	4.19	9.78	46.41	18.36	40.82
De Kalb	98.36	—	67.21	11.5	9.31	—	2.91	2	13.18	16.93	14.35
Dickson	123.91	10.11	100.09	47.95	40.01	3.43	2.9	21.68	75	20.4	25.21
Dyer*	215.43	1.8	138.62	108.92	18.43	6.96	3.87	38.35	45.17	76.04	94.71
Fayette	135.36	.88	67.96	20.13	23.91	—	5.44	64	4.38	17.56	29.11
Fentress	144.39	—	40.28	16.8	5.73	—	7.7	5.85	21.83	—	81.07
Franklin	110.85	1.38	69.04	41.98	12.02	.14	4.21	7.08	12.48	31.02	58.13
Gibson*	136.71	.5	103.93	57.87	13.22	14.12	5.92	22.10	41.32	42.72	103.22
Giles	173.76	2.64	73.41	12.35	19.45	2	5.24	16.92	45.2	29.02	29.79
Grainger	94.94	—	36.32	1.41	—	.1	5.7	1.67	15.13	11.72	28.47
Greene	171.43	6.98	60.14	29.91	30.51	1.4	3.46	9.04	26.12	35.03	67.1
Grundy	196.19	—	45.6	8.51	14.29	—	6.35	5.34	38.24	12.7	13.28
Hamblen*	103.17	2.01	97.95	52.61	19.49	5.01	2.23	28.39	22.75	37.75	80.25
Hamilton*	112.47	56.08	161.49	98.2	46.94	6.7	.74	79.85	84.52	178.4	75.61
Hancock	228.81	—	42.74	1.45	78.79	—	7.85	1.31	—	21.22	35.62
Hardeman	137.03	1.4	102.4	25.55	15.48	.95	4.87	22.41	15.02	57.29	126.34
Hardin*	100.83	9.36	60.65	31.38	13.19	.57	3.79	11.19	7.9	26.34	36.68
Hawkins	112.11	.23	51.73	10.5	11.86	.08	1.41	12.44	15.93	41.68	22.05
Haywood	198.85	—	83.23	33.14	30.05	18.27	16.29	35.97	44.47	52.37	80.25
Henderson	134.71	9.42	59.44	23.41	9.59	.55	18.42	12.03	16.97	26.52	33.86
Henry	189.74	3.23	100.55	31.75	6.66	2.52	3.43	37.46	18.13	26.67	72.67
Hickman	132.17	—	58	5.4	—	—	6.28	3.6	2.62	13.23	44.06
Houston	216.14	2.7	25.57	31.87	40.74	—	6.3	8.22	13.75	28.91	61.17
Humphreys	151.9	7.26	67.77	12.17	6.3	.42	9.06	7.2	11.69	38.92	57.87
Jackson	193.54	.74	64.94	9.35	6.38	—	2.02	3.19	37.84	28.27	53.99
Jefferson	77.83	—	65.96	21.38	14.16	1.19	2.63	22.15	10.88	18.08	39.51
Johnson	98.88	.97	39.13	4.43	15.77	—	3.09	4.12	26.14	22.63	64.42
Knox	131.53	82.37	109.91	63.82	47.97	2.57	.95	47.35	148.18	112.11	52.17
Lake	162.05	—	86.42	4.2	6.36	—	3.72	14.88	—	38.41	32.41
Lauderdale	129.69	—	87.52	18.35	23.44	1.21	5.26	20.86	45.09	32.33	26.61
Lawrence	226.43	—	100.55	33.11	8.15	—	4.13	38.83	50.82	39.53	55.18
Lewis	54.89	2.46	47.12	21.33	28.35	—	5.31	15.64	49.49	64.66	61.53
Lincoln	121.57	4.42	68.02	23.47	31.12	2.05	4.52	12.83	65.45	24.06	97.44
Loudon	74.03	1.66	92.83	56.02	13.56	3.38	21.48	9.59	13.83	31.87	29.05
McMinn	119.46	2.23	61.22	26.41	22.05	4.27	2.89	25.14	73.73	65.22	42.9
McNairy	101.14	.42	57.39	20.9	6.59	.34	2.62	11.87	—	17.53	95.65
Macon	105.57	—	80.12	10.59	14.51	—	10.42	10.99	29.18	59.58	56.47
Madison	113.38	10.95	124.88	79.14	45.7	5.92	5	79.52	85.56	129.8	109.8
Marion	90.38	3.35	87.29	16.43	10.25	—	5.16	8.52	21.03	11.76	55.67
Marshall	135.98	2.07	94.47	32.89	15.73	3.1	1.67	24.79	11.6	82.79	37.78
Mauzy	106.56	7.42	94.06	55.5	10.9	1.77	1.92	22	22.58	67.27	126.34
Meigs	146.19	—	45.32	6.67	12.92	—	3.44	1.51	—	—	26.38
Monroe ²	86.91	—	58.52	14.72	15.86	.93	3.69	8.59	18.59	31.21	78.94
Montgomery	78.7	3.08	87.63	48.81	33.17	3.89	1.32	29.47	29.59	36.32	.69
Moore*	44.08	—	107.42	47.32	—	—	.57	22.71	—	86.43	52.47
Morgan	115.15	—	24.18	.38	15.37	—	2.3	4.38	9.3	9.19	37.53
Obion	141.73	3.37	97.18	43.77	17.78	—	11.01	19.47	35.41	92.88	33.79
Overton	124.37	.21	52.86	7.08	5.52	—	4.45	7.45	166.29	21.44	37.69
Perry	225.3	.55	58.89	2.77	9.84	—	7.62	5.96	—	41.85	76.9
Pickett	247.36	—	55.04	15.11	13.81	—	11.44	6.69	—	23.53	57.2
Polk	123.29	—	52.7	.35	24.62	—	3.61	.49	18.86	3.26	30.16
Putnam*	117.09	6.18	114.94	43.86	23.08	.36	2.23	35.61	27.59	299.1	45.8
Rhea	104.58	3.16	59.71	23.19	18.26	2.39	4.59	8.67	91.72	58.39	87.53
Roane	92.76	1.16	64.58	26.37	12.13	.74	.7	25.91	37.87	29.26	37.51
Robertson	113.99	—	196.65	32.27	—	—	3.02	28.95	22.61	33.84	79.12
Rutherford	86.55	4.11	177.45	37.98	18.97	7.71	2.01	82.24	28.98	66.38	20.18

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
TENNESSEE											
Anderson	36.4	76.42	75.57	83.65	1,466.15	—	2,513.91	2,513.91	743.29	693.94	1,038.07
Bedford	66.22	45.13	46.58	67.31	614.54	—	1,225.63	1,225.63	599.69	362	699.55
Benton	43.71	79.43	17.17	96.92	1,685.40	—	790.31	790.31	522.48	191.33	1,614.21
Bledsoe	30.71	60.18	11.36	182.36	89.35	—	332.47	332.47	94.36	194.69	374.16
Blount	25.82	64.9	59.76	29.77	621.11	—	1,135.56	1,135.56	153.38	201.47	952.38
Bradley	18.94	66.02	48.38	72.07	853.18	—	979.56	979.56	48.01	81.65	692.05
Campbell*	34.31	45.93	67.7	65.02	836.9	—	882.59	882.59	—	163.82	574.18
Cannon	24.23	42.74	42.31	54.17	64.66	—	745.78	745.78	10.66	205.77	805.84
Carroll	35.2	25	45.43	45.36	860.35	—	1,086.66	1,086.66	826.71	144.47	1,032.29
Carter*	27.01	47.77	28.78	63.62	647.79	—	540.07	452.45	2.41	146.02	780.05
Cheatham	28.21	42.59	35.03	25.38	72.52	—	1,217.15	1,208.95	1,027.28	98.03	783.84
Chester	20.5	52.27	41.56	54.83	143.13	—	1,125.40	1,125.40	553.23	312.86	707
Claiborne	30.35	30.8	24.59	34.69	36.67	—	524.7	517.1	267.62	100.63	509.96
Clay	37.83	82.75	18.3	97.91	199.51	—	753.93	753.93	96.27	492.69	399.97
Cocke*	14.76	69.92	12	104.24	839.24	—	695.03	591.2	25.75	277.03	372.57
Coffee	20.41	79.41	33.43	61.84	826.22	—	1,207.84	1,204.56	612.89	280.64	852.75
Crockett	41.65	51.59	58.67	74.53	221.76	—	1,401.07	1,400.77	511.4	480.2	477.57
Cumberland	23.45	87.09	33.39	118.91	93.42	—	764.89	764.89	330.67	172.95	706.76
Davidson ²	29.41	109.19	265.51	244.83	1,416.19	140.64	5,953.76	5,953.76	375.32	1,569.34	6,077.75
Decatur	39.79	58.15	15.38	45.85	251.89	—	513.19	513.19	33.83	330.91	569.75
De Kalb	40.84	49.5	11.83	19.19	2,868.81	—	1,010.92	1,010.92	124.4	817.11	1,172.48
Dickson	38.87	43.44	29.72	154.21	1,436.60	—	1,872.64	1,724.88	202.01	1,267.91	951.44
Dyer*	30.39	70.65	35.95	66.28	1,388.83	—	1,021.11	1,021.11	—	626.83	1,541.40
Fayette	32.43	49.88	8.02	46.73	220.18	—	199.8	199.8	114.7	51.08	226.96
Fentress	24.12	46.33	18.26	36.91	173.67	—	695.75	695.75	273.13	353.06	486.06
Franklin	35.12	64.88	22.33	58.15	370.28	—	934.87	934.87	332.78	260.46	1,107.71
Gibson*	45.07	65.05	52.25	146.69	1,140.40	—	1,110.60	1,090.69	442.47	257.02	662.09
Giles	34.44	38.94	28.56	165.32	1,073.13	—	875.62	875.62	265.71	364.05	1,102.39
Grainger	12.93	30.72	8.58	46.48	35.43	—	259.54	259.54	100.75	92.74	397.34
Greene	16.77	32.65	13.89	69.2	950.18	—	539.13	539.13	47.87	170.53	824.41
Grundy	27.78	39.97	55.78	78.65	103.54	—	1,351.90	1,350.82	964.64	361.07	1,313.23
Hamblen*	16.75	55.61	67.98	72.67	945.07	—	775.1	775.1	314.04	94.95	1,066.24
Hamilton*	60.8	95.2	190.71	125.6	1,028.54	33.09	3,324.15	3,318.60	413.62	73.42	3,140.30
Hancock	41.58	54.51	13.08	56.4	96.96	—	380.58	380.58	—	73.99	184.04
Hardeman	29.92	58.16	9.08	57.5	730.68	—	707.16	707.16	288.92	142.6	1,074.42
Hardin*	21.78	39.69	42.62	53.33	1,243.96	—	186.93	186.93	50.31	18.2	727.84
Hawkins	29.64	31.37	42.82	49.23	145.08	—	729.27	690.94	189.49	94.18	633.19
Haywood	25.15	66.18	17.81	60.01	820.48	—	402.8	402.8	89.05	135.35	738.01
Henderson	23.07	39.06	50.53	38.59	1,256.88	—	1,141.36	1,141.36	336.66	411.16	703.34
Henry	51.25	49.17	37.77	125.77	928.54	—	796.71	796.71	319.88	219.6	939.57
Hickman	52.29	54.09	35.77	61.45	142.46	—	782.71	782.71	445.7	140.14	414.51
Houston	51.91	56.67	19.4	40.22	154.33	—	464.79	451.04	137.75	140.45	451.81
Humphreys	15.47	68.07	343.69	101.95	455.23	—	5,064.05	5,064.05	327.74	191.42	5,373.55
Jackson	19.24	56.86	9.35	98.1	174.41	—	377.3	377.3	145.39	190.77	687.21
Jefferson	21.61	38.84	27.96	43.96	410.47	—	712.95	712.6	199.79	248.93	440.6
Johnson	26.99	36.46	10.49	68.43	82.56	—	447.26	447.26	11.89	253.5	501.91
Knox	35.11	122.57	85.87	106.27	1,115.16	65.74	1,977.10	1,951.20	273.1	457.44	2,102.27
Lake	71.78	59.06	18.61	169.01	306.33	—	544.11	520.35	189.53	263.83	629.34
Lauderdale	63.24	64.12	58.74	3	951.4	—	1,252.59	1,252.59	801.94	165.4	1,014.52
Lawrence	35.17	49.19	39.04	52.78	882.87	—	1,555.81	1,555.81	361.48	547.2	944.39
Lewis	68.92	56.88	36.03	60.01	191.88	—	948.62	948.62	562	70.35	794.27
Lincoln	23.26	57.94	61.73	30.25	1,200.90	—	1,713.52	1,713.52	472.53	899.67	1,169.43
Loudon	35.07	54.94	46.91	130.77	2,815.87	—	2,593.45	2,593.45	276.56	1,361.01	1,096.54
McMinn	27.96	49.14	88.81	57.45	1,236.49	—	1,558.18	1,558.18	25.82	62.92	1,412.07
McNairy	54.82	30.53	33.7	10.98	226.95	—	1,108.03	1,104.10	92.15	392.25	500.27
Macon	17.9	24.69	64.06	68.67	116.56	—	1,142.40	1,142.40	851.44	195.02	355.09
Madison	21.64	373.78	138.09	122.95	1,533.87	—	2,682.63	2,643.60	158.43	712.02	1,816.99
Marion	45.45	41.99	10.74	63.43	254.36	—	397.32	397.32	116.04	181.81	537.1
Marshall	14.98	69.48	44.57	59.51	1,026.89	—	1,353.95	1,348.59	548.41	551.38	1,426.45
Maury	34.76	68.32	166.2	335.78	608.88	—	2,890.90	2,863.83	696.52	142.33	3,021.07
Meigs	27.24	66.21	36.6	107.44	11.52	—	684.9	684.9	523.2	—	246.96
Monroe ²	30.85	53.47	22.53	66.06	450.09	—	715.91	715.91	532.64	5.11	527.89
Montgomery	26.33	48.57	59.58	63.44	671.05	—	1,783.28	1,783.28	90.26	394.52	829.93
Moore*	33.01	21.94	—	37.59	93.3	—	—	—	—	—	584.62
Morgan	24.02	45.62	16.08	27.57	53.39	—	349.67	349.67	—	39.61	341.96
Obion	74.72	54.04	20.06	56.81	737.59	—	509.09	509.09	350.51	96.28	774.87
Overton	19.83	66.85	18.44	27.39	163.93	—	930.42	923.77	5.04	518.49	293.77
Perry	33.95	88.54	23.83	66.37	122.9	—	560.21	560.21	1.25	83.69	1,060.55
Pickett	24.39	93.68	49.21	159.08	90.87	—	882.58	882.58	55.04	214.76	129.72
Polk	23.78	40.57	15.67	47.5	141.25	—	424.03	421.47	29.47	182.3	311.77
Putnam*	22.15	68.05	83.81	73.66	694.6	—	1,669.33	1,669.23	874.62	320.38	1,331.64
Rhea	28.74	52.29	29.98	70.85	547.03	—	920.48	803.63	368.45	254.94	571.14
Roane	19.9	53.43	45.89	52.55	803.47	—	1,212.28	1,207.75	407.83	458.73	619.23
Robertson	32.92	46.89	60.62	62.53	463.92	—	1,510.19	1,510.19	471.71	346.31	751.55
Rutherford	34.34	67.01	79.43	137.63	712.09	—	2,035.07	2,019.94	664.47	399.51	1,658.84

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenues										
	Population ¹	Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal government	From state government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
TENNESSEE—Con.											
Scott	19,575	2,534.71	1,801.38	1,200.36	110.29	1,090.06	601.02	395.61	239.28	205.42	104.01
Squatchie	9,994	1,709.23	1,446.97	859.02	4.4	854.61	587.95	400.54	261.76	187.41	90.85
Sevier	61,335	3,859.75	2,642.73	677.62	5.71	671.92	1,965.11	1,288.06	308.49	677.05	502.49
Shelby	867,409	4,021.40	2,445.39	774.54	58.46	716.09	1,670.85	927.23	551.37	743.62	533.22
Smith	15,663	1,485.48	1,383.77	773.03	21.64	751.39	610.74	357.28	212.73	253.46	208.2
Stewart	11,009	1,496.59	1,421.47	986.01	16.26	969.75	435.46	258.33	181.22	177.13	119.9
Sullivan	149,844	1,757.55	1,649.53	538.17	16.12	522.05	1,111.36	801.23	512.36	310.12	237.45
Sumner	119,675	2,050.00	1,671.18	627.44	36.89	590.55	1,043.74	632.18	389.35	411.56	325.62
Tipton	45,006	2,491.49	1,560.64	878.28	20.73	857.55	682.35	454.56	296.98	227.79	172.4
Trousdale	6,588	1,797.51	1,652.40	922.59	10.32	912.26	729.81	453.1	328.78	276.72	197.78
Unicoi	17,135	3,370.41	2,439.04	715.96	14.12	701.84	1,723.08	418.33	272.31	1,304.76	1,187.16
Union	15,539	1,342.94	1,249.69	872.13	2.06	870.17	377.57	250.66	180.71	126.91	82.89
Van Buren	5,046	1,876.14	1,628.42	1,112.17	63.02	1,049.15	516.25	372.77	240.78	143.48	98.89
Warren	35,556	2,005.40	1,488.38	694	25.71	668.3	794.38	518.25	303.49	276.13	212.4
Washington	100,265	2,629.91	1,596.01	574.56	72.07	502.49	1,021.45	688.12	419.49	333.34	273.46
Wayne	16,308	1,684.33	1,534.34	822.48	.31	822.17	711.86	319.6	200.76	392.26	348.36
Weakley	32,568	2,367.97	1,424.01	680.7	4.79	675.91	743.31	419.67	247.02	324.34	224.64
White	21,872	1,649.37	1,265.68	694.86	8.32	686.54	570.82	347.11	228.33	223.71	144.71
Williamson	106,119	2,659.67	2,534.27	603.08	12.68	590.39	1,931.19	1,129.37	736.64	801.82	705.56
Wilson	79,502	2,002.35	1,410.58	566.6	11.03	555.57	843.98	585.78	325.38	258.19	210.95
TEXAS											
Anderson	52,174	1,440.03	1,381.61	560.74	.36	560.37	820.87	622.49	496.67	198.37	134.63
Andrews	14,087	3,591.61	3,510.97	207.28	4.61	202.67	3,303.68	2,201.96	2,089.02	1,101.72	885
Angelina	76,069	2,369.10	2,271.08	1,093.98	170.02	923.96	1,177.10	704.31	503.77	472.79	276.53
Aransas	21,803	1,709.21	1,578.09	380.36	5.82	374.54	1,197.73	901.3	760.45	296.43	208.37
Archer	8,247	2,083.79	1,993.09	921.43	—	921.43	1,071.66	848.79	667.27	222.87	152.54
Armstrong	2,162	1,780.76	1,732.65	785.38	11.56	773.82	947.27	723.87	597.13	223.4	43.02
Atascosa	35,044	2,067.46	1,997.69	1,119.93	71.28	1,048.65	877.75	585.41	473.83	292.35	180.72
Austin	22,768	2,159.70	1,907.94	664.27	19.33	644.94	1,243.68	873.64	714.51	370.04	208.45
Bailey	6,789	3,289.29	3,289.29	1,232.14	17.82	1,214.32	2,057.15	1,848.43	730.59	1,208.72	1,044.93
Bandera	14,287	1,437.53	1,412.26	485.76	1.68	484.08	926.51	743.4	648.91	183.1	91.83
Bastrop	46,819	2,268.14	2,087.85	869.09	40.73	828.36	1,218.76	620.65	527.16	598.11	500.61
Baylor	4,153	2,659.52	2,097.76	973.27	66.7	906.57	1,124.49	777.51	670.36	346.98	296.93
Bee	27,833	2,502.50	2,403.66	1,237.99	87.16	1,150.83	1,165.67	529.34	409.01	636.33	532.75
Bell	222,450	2,516.45	2,414.94	1,212.82	273.47	939.35	1,202.12	676.01	491.89	526.11	318.45
Bexar	1,318,322	3,219.06	2,346.48	917.93	64.07	853.86	1,428.55	873.82	721.67	554.73	333.28
Blanco	7,774	1,814.12	1,756.24	750.45	3.22	747.23	1,005.79	765.89	649.6	239.9	165.55
Borden	807	7,144.98	7,080.55	249.07	—	249.07	6,831.47	5,755.89	5,698.88	1,075.59	53.28
Bosque	16,756	2,031.27	1,909.52	994.87	17.01	977.86	914.66	570.06	485.62	344.59	285.69
Bowie	84,969	2,131.24	2,007.31	964.59	58.27	906.32	1,042.72	688.76	477.64	353.96	253.55
Brazoria	220,854	2,183.00	2,083.28	503.9	15.87	488.02	1,579.38	1,115.79	997.77	463.59	332.92
Brazos	131,904	2,858.41	1,865.55	461.87	32.75	429.12	1,403.68	953.91	718.3	449.77	257.97
Brewster	9,221	3,400.07	3,314.50	1,010.30	42.84	967.47	2,304.20	1,661.64	509.71	1,642.56	1,471.10
Briscoe	1,917	2,518.52	1,752.22	726.13	—	726.13	1,026.08	835.68	729.26	190.4	65.73
Brooks	8,493	2,029.20	2,029.20	859.06	98.08	760.98	1,170.14	890.97	805.49	279.17	110.91
Brown	36,746	2,263.65	2,064.88	1,057.77	146.82	910.96	1,007.10	676.07	515.43	331.03	206.2
Burleson	15,288	2,149.07	1,834.58	668.24	4.58	663.66	1,166.34	920.79	779.43	245.55	131.74
Burnet	29,753	2,458.31	2,208.65	555.07	22.49	532.58	1,653.58	111.87	749	741.71	631.26
Caldwell	30,514	2,117.16	1,749.72	862.62	58.01	804.61	887.1	421.35	341.06	465.75	357.08
Calhoun	20,711	3,618.08	3,519.82	309.69	23.47	286.22	3,210.13	1,607.89	1,426.01	1,602.24	997.59
Callahan	12,580	1,866.77	1,791.34	1,066.30	8.98	1,057.31	725.04	562.4	467.41	162.64	117.57
Cameron	315,015	2,760.59	2,307.64	1,401.65	85.62	1,316.03	905.99	500.7	373.37	405.29	266.38
Camp	10,913	2,073.77	1,807.57	673.51	105.75	567.76	1,134.06	781.91	666.54	352.15	227.34
Carson	6,714	2,259.61	2,128.24	330.06	5.36	324.69	1,798.18	1,506.11	1,397.23	292.08	177.99
Cass	30,621	2,655.14	2,579.50	894.88	36.94	857.94	1,684.63	805.39	694.69	879.23	736.68
Castro	8,535	2,381.02	2,297.83	1,215.47	.82	1,214.65	1,082.37	732.63	602.93	349.74	221.44
Chambers	22,789	3,154.72	3,037.87	471.81	2.28	469.52	2,566.06	2,192.86	2,068.23	373.21	228.4
Cherokee	42,484	1,635.63	1,518.27	780.32	38.11	742.21	737.95	517.54	414.67	220.41	98.79
Childress	7,580	2,612.14	2,436.15	317.68	4.49	313.19	2,118.47	479.68	354.35	1,638.79	1,550.79
Clay	10,450	3,801.34	3,533.30	906.03	5.74	900.29	2,627.27	633.78	585.55	1,993.49	1,899.09
Cochran	4,083	4,234.63	3,991.43	1,132.50	12.74	1,119.76	2,858.93	2,182.95	2,060.00	675.97	451.14
Coke	3,437	3,576.08	3,472.21	1,134.13	38.99	1,095.14	2,338.09	1,186.21	1,086.70	1,151.88	1,033.46
Coleman	9,700	2,802.99	2,359.69	1,210.41	103.61	1,106.80	1,149.28	552.89	427.22	596.39	568.87
Collin	372,445	2,501.99	2,279.98	296.76	12.78	283.98	1,983.22	1,448.26	1,234.31	534.96	372.11
Collingsworth	3,269	3,719.18	3,225.76	1,528.91	208.32	1,320.59	1,696.85	730.19	617.62	966.66	818.6
Colorado	18,757	2,401.56	2,209.63	724.26	6.29	717.97	1,485.37	859.68	732.21	625.69	541.4
Comal	67,687	2,850.00	1,986.32	549.74	77.19	472.54	1,436.58	1,056.35	874.41	380.24	251.33
Comanche	13,645	2,633.49	2,560.35	828	24.11	803.88	1,732.36	542.62	468.52	1,189.74	1,087.50
Concho	3,186	5,067.80	4,980.85	821.72	64.34	757.38	4,159.13	1,028.88	862.21	3,130.26	2,779.03
Cooke	32,254	2,964.69	2,891.58	943.6	74.01	869.6	1,947.98	799.96	616.05	1,148.01	1,016.18
Coryell	74,446	1,499.10	1,402.91	786.09	295.26	490.83	616.82	329.7	244.28	287.12	223.28
Cottle	1,975	2,611.65	2,503.80	1,320.51	28.35	1,292.15	1,183.29	894.18	722.53	289.11	231.39
Crane	4,514	6,932.21	6,788.50	197.39	9.75	187.64	6,571.11	5,955.69	5,796.85	615.42	542.76
Crockett	4,372	4,369.40	4,275.62	426.12	2.15	211.12	3,849.50	2,892.04	2,815.42	957.46	771.73
Crosby	7,349	2,572.46	2,384.13	1,397.47	8.57	1,388.90	986.66	709.62	606.75	277.04	133.76
Culberson	3,210	2,876.64	2,738.94	850.78	13.08	837.69	1,888.16	1,299.69	1,127.73	588.47	377.57

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Total	Capital outlay	Direct general expenditure				
								Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
TENNESSEE—Con.												
Scott	733.33	—	2,407.61	.15	2,407.46	1,601.63	137.68	989.83	1.74	.46	—	29.99
Squatchie	262.26	—	1,847.71	.9	1,846.81	1,611.37	319.39	978.59	4.4	.5	—	20.51
Seyvier	1,217.02	—	3,681.85	1.34	3,680.51	2,370.36	460.86	973.46	5.22	2.23	—	28.79
Shelby	1,185.76	390.24	3,867.94	37.95	3,829.99	2,570.70	274.55	948.64	30.61	7.3	255.32	39.49
Smith	101.7	—	1,540.96	.57	1,540.38	1,382.81	206.92	733	1.6	.26	—	48.39
Stewart	75.12	—	1,623.31	12.63	1,610.68	1,531.20	401.94	1,071.67	2.63	—	—	23.71
Sullivan	108.02	—	1,724.47	—	1,724.47	1,638.59	110.6	921.54	6.71	2.74	—	24.29
Sumner	378.82	—	1,887.24	2.28	1,884.96	1,459.39	84.36	816.64	4.45	2.38	—	19.08
Tipton	930.85	—	2,492.73	1.18	2,491.56	1,545.35	218.22	964.34	1.53	.33	—	8.13
Trousdale	145.11	—	1,586.37	—	1,586.37	1,459.62	80.15	744.69	3.79	—	—	16.39
Unicoi	931.37	—	3,345.73	2.68	3,343.04	2,436.88	311.82	680.13	.7	3.56	1,148.35	8.4
Union	93.25	—	1,802.05	1.48	1,800.57	1,702.04	697.92	1,400.99	—	—	—	14.03
Van Buren	247.72	—	1,920.13	4.95	1,915.18	1,720.17	368.41	959.37	1.98	—	—	33.89
Warren	517.02	—	1,967.07	—	1,967.07	1,392.73	79.62	799.19	2.42	1.18	—	38.19
Washington	1,033.90	—	2,830.43	—	2,830.43	1,731.76	349.5	873.97	9.27	14.15	—	14.18
Wayne	149.99	—	1,575.36	—	1,575.36	1,387.54	132.63	725.35	2.94	167.65	—	29.43
Weakley	943.96	—	2,335.14	.06	2,335.08	1,431.04	173.97	669.37	8.9	114.84	—	7.68
White	383.69	—	1,939.92	—	1,939.92	1,541.88	450.48	996.11	1.83	4.48	—	21.63
Williamson	125.41	—	2,633.45	1.84	2,631.61	2,448.04	368.83	1,118.55	18.78	1.54	441.98	8.42
Wilson	591.77	—	1,931.98	1.11	1,930.87	1,351.49	151.66	818.16	3.27	.58	—	12.63
TEXAS												
Anderson	58.42	—	1,359.64	—	1,359.64	1,309.69	104.04	856	9.41	.63	—	4.56
Andrews	80.64	—	3,248.81	113.65	3,135.16	3,076.67	97.68	1,454.67	17.32	3.69	833.68	41.53
Angelina	98.02	—	2,492.13	—	2,492.13	2,382.39	336	1,409.83	.32	10.41	—	334.71
Aransas	131.13	—	1,558.09	—	1,558.09	1,456.54	124.52	897.67	5.46	2.43	—	40.27
Archer	90.7	—	1,929.19	—	1,929.19	1,830.85	81	1,371.89	2.55	12.85	.12	.97
Armstrong	48.1	—	1,709.07	—	1,709.07	1,696.58	160.96	1,182.70	1.39	2.31	—	5.55
Atascosa	69.77	—	2,130.72	.14	2,130.58	2,065.66	456.2	1,583.55	4.17	17.41	—	6.76
Austin	251.76	—	2,386.24	1.98	2,384.27	2,195.76	540.06	1,521.04	7.33	1.84	—	13.31
Bailey	—	—	3,270.88	1.03	3,269.85	3,269.85	291.35	1,516.72	2.8	201.06	666.96	35.06
Bandera	25.27	—	1,340.03	—	1,340.03	1,319.03	105.83	948.2	4.97	5.39	—	11.69
Bastrop	180.29	—	1,962.77	—	1,962.77	1,809.39	131.19	1,200.03	4.36	11.62	146.2	.6
Baylor	561.76	—	2,421.38	—	2,421.38	1,950.40	131.23	1,121.60	1.69	—	—	55.14
Bee	98.84	—	2,561.02	.07	2,560.95	2,439.26	206.45	1,756.48	.97	—	—	10.99
Bell	95.63	5.88	2,360.35	—	2,360.35	2,280.68	253.52	1,484.59	13.32	11.44	—	82.29
Bexar	835	37.58	3,149.08	27.88	3,121.19	2,336.76	318.95	1,147.18	14.41	32.51	219.04	54.22
Blanco	57.89	—	1,617.19	—	1,617.19	1,544.51	99.56	1,096.73	1.29	10.68	—	3.47
Borden	64.44	—	6,080.55	—	6,080.55	6,029.74	1,868.65	4,769.52	—	—	—	6.2
Bosque	121.75	—	1,939.48	—	1,939.48	1,807.11	258.36	1,235.98	.18	2.98	209.12	1.91
Bowie	109.09	14.84	2,048.72	—	2,048.72	1,952.91	201.33	1,221.49	4.33	.9	—	63.47
Brazoria	99.73	—	2,151.81	—	2,151.81	2,052.88	302.29	1,268.14	9.91	11.26	111.33	11.7
Brazos	992.87	—	2,897.63	—	2,897.63	2,076.75	405.04	1,020.67	9.31	6.57	—	63.89
Brewster	85.57	—	3,346.17	—	3,346.17	3,251.38	409.93	1,231.86	2.17	.87	1,301.27	32.1
Briscoe	766.3	—	2,000.00	—	2,000.00	1,379.24	85.55	932.71	1.56	—	—	1.56
Brooks	—	—	1,986.58	8.36	1,978.22	1,978.22	251.85	1,294.83	3.18	42.62	60.4	—
Brown	192.02	6.75	2,194.25	—	2,194.25	2,008.00	238.99	1,189.44	4.68	14.02	—	202.8
Burleson	314.5	—	2,120.75	9.48	2,111.26	1,880.10	167.97	1,218.41	2.68	2.49	42.39	15.31
Burnet	249.66	—	2,485.53	—	2,485.53	2,222.70	287.27	1,150.30	13.04	5.95	341.85	4.37
Caldwell	367.44	—	2,138.99	—	2,138.99	1,873.73	137.67	951.5	7.9	5.37	228.12	22.65
Calhoun	98.26	—	3,524.19	1.74	3,524.46	3,430.11	562.02	1,272.42	9.08	49.49	790.4	18.25
Callahan	75.44	—	1,798.01	—	1,798.01	1,742.85	171.38	1,396.26	2.94	2.86	—	4.13
Cameron	452.95	—	2,676.11	.01	2,676.09	2,200.45	285.38	1,459.20	7.51	14.67	—	31.07
Camp	266.2	—	1,889.58	—	1,889.58	1,751.03	471.55	1,270.23	6.41	.09	—	5.96
Carson	131.37	—	2,245.46	—	2,245.46	2,159.52	182.45	1,459.04	20.85	3.28	—	4.77
Cass	72.76	2.87	2,397.02	—	2,397.02	2,338.66	321.25	1,187.22	2.16	4.08	520.98	3.2
Castro	83.19	—	2,205.39	5.27	2,200.12	2,110.49	153.72	1,530.52	10.19	.59	16.17	6.91
Chambers	116.85	—	3,136.16	547.54	2,588.62	2,473.87	233.14	1,325.07	13.38	13.65	129.1	29.97
Cherokee	117.36	—	1,620.00	—	1,620.00	1,520.41	115.93	1,014.26	5.65	13.35	—	19.14
Childress	175.99	—	2,666.09	—	2,666.09	2,554.88	162.4	1,037.73	.53	—	1,084.43	—
Clay	268.04	—	3,817.99	10.72	3,807.27	3,537.22	224.88	1,268.23	—	7.66	14.35	5.84
Cochran	243.2	—	4,154.30	80.09	4,074.21	3,892.97	258.39	2,451.38	3.92	27.68	514.08	—
Coke	103.87	—	3,453.01	—	3,453.01	3,296.77	261.27	1,742.51	2.91	854.52	—	2.04
Coleman	443.3	—	2,824.74	—	2,824.74	2,441.75	268.56	1,455.05	4.54	.93	412.78	—
Collin	222.01	—	2,526.14	—	2,526.14	2,355.64	569.31	1,396.36	12.88	.21	—	58.16
Collingsworth	493.42	—	3,863.87	—	3,863.87	3,281.43	263.38	1,636.59	.92	.31	804.53	—
Colorado	191.93	—	2,217.95	—	2,217.95	2,039.83	271.42	1,218.32	8.53	17.33	288.43	11.73
Comal	863.68	—	2,773.56	.01	2,773.55	2,062.15	433.69	1,397.45	7.12	5.57	—	26.71
Comanche	73.14	—	2,302.09	2.71	2,299.38	2,237.74	86.7	941.08	6.52	12.53	841.92	2.2
Concho	86.94	—	2,497.49	—	2,497.49	2,412.74	113.31	1,298.18	10.99	12.24	—	5.02
Cooke	73.11	—	2,831.80	—	2,831.80	2,764.06	382.43	1,563.84	5.15	3.01	566.5	22.97
Coryell	96.19	—	1,295.23	—	1,295.23	1,192.26	133.16	787.46	3.87	.12	128.09	5.56
Cottle	107.85	—	2,485.57	—	2,485.57	2,427.34	306.84	1,663.80	1.01	12.15	—	—
Crane	163.71	—	4,640.56	256.76	4,347.81	4,097.25	547.41	1,860.88	27.69	140.23	577.76	1.99
Crockett	93.78	—	4,249.54	475.3	3,774.25	3,688.47	352.7	1,665.83	17.38	13.04	566.79	19.44
Crosby	188.32	—	2,583.34	—	2,583.34	2,345.22	188.19	1,770.17	2.72	—	—	34.7
Culberson	137.69	—	2,671.34	—	2,671.34	2,575.08	198.44	1,654.21	14.33	3.12	—	1.87

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
TENNESSEE—Con.											
Scott	170.83	7.15	68.25	4.29	23.86	—	2.91	14.25	21.86	17.42	6.64
Squatchie	192.32	—	58.74	27.52	4.4	—	3.8	6.7	—	—	32.32
Sevier	176.07	7.84	142.04	35.66	20.59	6.8	2.51	84.96	14.56	135.73	64.35
Shelby	83.31	64.33	209.21	112.3	76.3	10.45	2.51	103.98	85.68	61.71	54.21
Smith	146.4	—	85.81	11.24	13.15	.51	4.47	22.98	21.77	19.34	112.43
Stewart	150.06	—	62.86	13.63	11.54	—	3.63	4.18	5.36	12.26	15.26
Sullivan	97.43	44.84	90.59	52.57	22.31	1.52	.9	32.22	11.85	47.9	43.24
Sumner	77.72	13.44	91.28	39.81	11.47	3.79	1.15	19.76	17.89	82.66	69.13
Tipton	109.81	5.78	140.96	20.86	8.58	.09	2.56	22.6	40.04	28.64	18.22
Trousdale	190.35	—	142.84	3.64	41.74	—	8.5	10.17	17.76	35.67	36.43
Unicoi	108.43	—	83.22	47.51	7	—	1.98	8.7	10.5	—	33.67
Union	27.03	—	41.19	2.32	4.76	—	4.89	8.62	—	7.53	7.4
Van Buren	279.63	—	41.02	3.77	23.19	—	5.75	52.52	—	—	41.42
Warren	86.71	6.78	70.48	22.25	21.49	2.53	4.11	17.04	47.02	34.31	59.51
Washington	157.51	—	92.33	42.81	30.38	5.25	2.51	50.84	76.62	63.86	67.23
Wayne	177.34	—	50.83	13.18	6.01	—	4.78	8.16	19.62	22.63	49.85
Weakley	166.08	—	93.1	37.89	6.23	—	4.02	19.59	13.26	45.84	49.59
White	109.18	5.49	59.25	20.07	14.58	—	14.36	24.64	29.26	18.29	83.26
Williamson	180.25	.83	90.89	43.49	28.55	.1	1.82	47.92	10.41	67.19	54.72
Wilson	70.54	3.06	81.03	26.98	20.6	8.97	5.31	7.3	18.88	35.95	21.01
TEXAS											
Anderson	68.48	.82	69.75	20.89	37.93	—	2.59	21.95	4.41	18.73	20.55
Andrews	172.22	10.08	89.66	8.52	44.01	3.76	9.87	95.98	2.7	14.55	31.66
Angelina	104.79	16.22	84.2	51.68	17.08	—	1.04	18.69	16.24	31.59	65.26
Aransas	109.8	52.93	108.2	32.66	.6	—	1.28	16.42	—	37.56	.18
Archer	129.26	—	21.7	8.61	43.77	.73	—	1.7	—	42.2	28.86
Armstrong	127.2	—	63.83	15.73	34.23	—	33.77	3.7	—	18.96	1.85
Atascosa	82.35	1.74	54.3	6.59	38.58	4.02	4.39	7.22	50.25	33.53	28.74
Austin	104.93	—	108.18	18.75	8.3	—	4.79	10.06	2.5	50.9	34.61
Bailey	91.91	—	106.79	4.12	—	—	12.37	16.35	143.61	—	34.32
Bandera	58.44	—	52.22	.98	22.19	1.68	4.2	11.69	—	10.15	16.03
Bastrop	86.8	—	67.39	3.14	39.13	1.5	.26	5.38	48.31	22.98	11.6
Baylor	180.35	—	108.84	41.18	14.45	—	—	18.78	82.83	37.08	65.98
Bee	70.1	.5	65.07	22.1	32.19	2.26	4.78	16.53	91.44	60.58	37.55
Bell	55.3	6.79	87.84	46.65	36.74	8.14	.71	26.25	31.52	41.48	33.99
Bexar	75.26	32.5	137.12	71.37	43.63	5.42	21.69	65.12	39.43	66.56	27.97
Blanco	64.83	—	83.74	9.26	.13	—	8.36	2.7	29.59	27.27	31.64
Borden	555.14	—	87.98	—	2.48	—	58.24	—	—	—	—
Bosque	63.92	—	55.26	2.8	—	—	1.07	6.09	49.12	29.42	22.02
Bowie	54.94	—	88.71	38.92	109.35	1.89	.24	14.05	37.83	55.29	43.56
Brazoria	105.23	37.06	99.52	6.95	36.03	2.85	20.76	26.09	.77	74.76	27.05
Brazos	80.09	.09	99.9	79.73	56.69	—	1.35	50.08	29.84	89.48	47.97
Brewster	84.26	9.65	74.72	28.63	35.9	—	.54	15.51	40.56	37.52	52.06
Briscoe	101.2	—	30.78	15.13	45.91	—	4.69	—	—	1.56	15.13
Brooks	8.12	—	80.07	2.71	17.43	—	.71	6.12	141.06	—	16.01
Brown	88.72	14.15	78.1	54.45	—	—	.57	23.32	68.5	44.41	79.65
Burleson	188.78	—	88.37	22.96	18.97	—	5.3	12.49	6.21	50.95	31.72
Burnet	76.5	—	107.45	24.27	5.04	—	4.1	67.19	15.46	124.53	30.99
Caldwell	54.27	.33	56.43	18.06	149.31	1.34	5.8	15.27	85.5	22.68	27.4
Calhoun	117.28	138.38	113.95	30.71	37.13	3.67	24.43	25.59	36.5	91.55	34.47
Callahan	21.62	—	50.56	5.64	—	—	.48	2.94	10.41	22.66	23.45
Cameron	56.18	38.17	84.72	35.95	27.78	4.67	42.28	33.68	74.25	60.51	26.09
Camp	84.94	—	55.26	14.75	—	—	—	3.39	173.86	22.91	42.43
Carson	215.67	—	87.28	22.79	15.49	—	27.55	10.43	—	39.47	39.62
Cass	83.47	2.45	84.29	152.18	55.42	—	3.17	4.93	38.89	21.06	14.99
Castro	106.39	—	114.12	22.38	34.33	—	13.47	5.86	—	13.71	49.21
Chambers	155.95	6.58	143.67	6.23	32.16	5.53	109.22	82.58	—	56.65	56.34
Cherokee	73.96	.82	66.31	31.75	24.06	2.64	1.58	13.86	32.32	27.92	10.26
Childress	54.22	12.27	102.9	31.13	13.32	—	—	24.93	17.28	49.34	44.72
Clay	141.44	—	71.96	4.78	.38	—	.29	6.32	4.59	54.35	23.06
Cochran	185.89	—	104.34	23.27	20.57	—	26.94	7.59	—	53.15	53.88
Coke	128.02	—	68.37	25.02	—	—	30.55	35.21	112.89	35.5	39.28
Coleman	79.9	5.15	74.43	19.28	12.16	.52	21.55	5.88	107.53	35.98	56.7
Collin	110.99	.48	95.21	65.16	31.35	9.15	.54	53.83	13.14	83.5	46.41
Collingsworth	182.01	—	100.95	62.1	25.39	—	8.57	26	90.85	73.72	33.04
Colorado	109.88	.64	73.52	10.24	26.66	—	4.48	10.18	11.94	52.41	58.06
Comal	54.83	—	91.32	62.61	41.71	3.75	2.17	35.72	20.59	42.81	25.56
Comanche	99.82	—	32.17	5.13	24.92	—	—	9.45	29.09	18.03	42.73
Concho	89.14	—	48.02	9.1	38.29	—	19.46	30.76	105.46	6.59	33.9
Cooke	91.49	10.51	94.72	35	14.97	—	8.43	23	68.83	38.2	47.68
Coryell	31.39	.05	43.37	19.93	—	1.96	1.18	9.64	4.7	21.94	27.25
Cottle	104.81	—	43.54	57.72	38.48	—	23.8	11.65	47.59	29.87	111.9
Crane	111.43	1.77	210.46	29.24	82.63	—	22.82	57.82	—	22.6	40.98
Crockett	247.94	1.37	75.25	9.61	53.29	—	284.77	65.19	206.31	55.58	61.99
Crosby	130.09	—	70.62	9.66	36.74	—	15.51	47.76	12.79	29.39	43.68
Culberson	96.57	—	72.9	5.3	32.4	—	14.02	53.27	20.87	39.25	27.41

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Total	Long-term			
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure		Total	Education	Utility	
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43	44		45
TENNESSEE—Con.											
Scott	20.59	76.02	62.68	82.86	805.82	—	1,949.63	1,793.72	424.01	1,066.77	443.32
Squatchie	61.14	70.94	71.64	77.85	235.44	—	1,558.13	1,558.13	805.88	479.39	484.49
Sevier	40.58	70.74	113.61	444.62	1,310.15	—	2,478.14	2,478.14	431.56	634.73	2,268.15
Shelby	40.38	105.06	183.44	96.49	1,109.99	149.3	3,247.34	3,247.34	484.74	344.2	4,658.68
Smith	40.8	60.21	15.58	44.88	157.57	—	639.21	639.21	—	289.54	466.96
Stewart	39.79	57.77	33.06	23.8	79.48	—	979.47	979.47	735.76	169.77	571.8
Sullivan	33.21	68.25	75.22	61.26	85.88	—	1,707.14	1,707.14	20.05	300.77	1,138.86
Sumner	21.66	48.97	46.96	71.15	425.57	—	980.56	971.53	391.06	174.36	744.85
Tipton	27.44	55.33	55.84	34.28	946.21	—	1,410.19	1,410.19	820.8	368.95	724.5
Trousdale	36.13	69.67	47.21	54.64	126.75	—	1,168.79	1,168.79	152.09	426.99	335.46
Unicoi	17.04	54.22	55.79	167.67	906.16	—	930.73	930.73	134.7	37.76	1,066.06
Union	24.58	44.53	37.78	76.39	98.53	—	695.09	695.09	606.99	76.13	281.42
Van Buren	34.88	81.05	17.84	143.88	195.01	—	1,304.80	1,304.80	393.38	856.32	484.74
Warren	19.88	28.24	53.41	77.99	574.33	—	1,678.20	1,670.46	—	653.31	865.54
Washington	25.83	48.24	82.83	73.95	1,098.67	—	1,906.47	1,906.47	134.64	486.59	589.93
Wayne	29.68	26.8	16.19	37.1	187.82	—	358.66	358.66	81.86	138.77	383.74
Weakley	68.07	36.23	73.05	17.29	904.05	—	1,499.26	1,487.50	980.93	152.36	660.99
White	49.56	45.17	18.65	26.06	398.04	—	926.34	898.04	396.85	309.67	912.03
Williamson	34.22	85.22	105.44	107.73	183.57	—	2,685.41	2,685.41	1,264.01	312.56	1,319.93
Wilson	25.8	55.23	52.12	84.09	579.38	—	1,368.87	1,361.19	559.11	491.52	703.19
TEXAS											
Anderson	27.75	75.48	19.76	50.01	49.95	—	690.73	690.73	215.7	333.77	568.14
Andrews	51.75	118.83	.43	71.77	58.49	—	10.51	10.51	—	—	2,624.41
Angelina	30.25	75.04	106.55	8.52	109.74	—	1,714.57	1,714.57	650.46	232.11	1,638.39
Aransas	22.38	75.17	10.73	42.79	101.55	—	466.72	466.72	—	309.64	847.36
Archer	67.54	47.29	4.73	46.08	98.34	—	128.17	128.17	—	41.83	655.63
Armstrong	94.82	98.98	1.85	9.71	12.49	—	55.5	55.5	—	—	859.85
Atascosa	22.8	47.06	13.53	58.67	64.92	—	383.18	383.18	110.43	103.98	679.86
Austin	95.97	36.37	104.05	72.82	188.51	—	1,503.51	1,397.44	665.85	16.25	1,149.11
Bailey	37.86	48.02	13.4	338.49	—	—	258.8	237.44	—	—	1,184.12
Bandera	49.98	62.64	25.06	33.53	21	—	420.17	420.17	351.72	—	602.09
Bastrop	52.12	43.38	61.88	2.73	153.38	—	1,771.59	1,759.84	1,220.83	152.84	1,442.32
Baylor	98.72	49.36	39.49	34.91	470.98	—	1,049.84	1,015.89	570.43	179.15	832.89
Bee	23.93	63.81	48.79	131.21	121.69	—	976.32	976.18	392.16	104.8	934.47
Bell	16.72	84.24	150.38	62.29	77.82	1.84	2,780.76	2,779.64	625.62	317.46	3,333.91
Bexar	21.92	54.62	152.41	54.35	762.27	22.16	5,009.61	4,812.41	556.92	2,382.05	3,041.90
Blanco	38.85	81.17	29.84	24.95	72.68	—	759.97	758.81	498.46	197.97	693.08
Borden	90.46	224.29	—	235.44	50.81	—	—	—	—	—	8,303.59
Bosque	38.37	55.14	27.15	6.56	132.37	—	954.76	947	717.59	143.95	1,011.46
Bowie	23.8	71.43	38.41	76.2	92.21	3.6	1,193.40	1,192.66	300.96	387.01	1,138.74
Brazoria	32.97	64.66	73.03	32.8	98.93	—	1,853.21	1,852.95	776.64	401.65	1,280.95
Brazos	47.46	111.73	130.34	151.55	820.88	—	2,468.99	2,468.99	893.06	469.39	1,995.72
Brewster	51.3	102.27	48.26	101.94	94.78	—	725.95	716.63	498.86	—	945.13
Briscoe	90.25	99.11	6.78	32.86	620.76	—	5,479.92	5,479.92	—	5,401.15	1,616.59
Brooks	9.66	165.43	1.06	128.81	—	—	8.83	8.83	8.83	—	525.61
Brown	32.03	55.27	57.29	.6	182.17	4.08	1,249.36	1,245.31	506.34	405.35	764.3
Burleson	46.51	78.04	28.58	19.95	231.16	—	451.47	442.77	68.68	49.19	992.02
Burnet	60.33	53.71	56.94	81.24	262.83	—	2,416.56	2,227.74	820.82	758.04	1,125.97
Caldwell	41.52	57.61	30.38	92.29	265.26	—	751.79	751.79	261.85	121.35	444.71
Calhoun	45.48	169.67	322.92	98.74	94.35	—	3,776.11	3,776.11	—	63.06	5,530.88
Callahan	36.65	115.02	11.37	35.85	55.17	—	400	400	165.18	195.55	419.87
Cameron	26.06	51.37	63.18	63.11	475.64	—	2,500.28	2,377.10	252.61	1,195.56	1,466.45
Camp	54.98	49.3	50.03	16.49	138.55	—	1,336.94	1,336.94	719.78	400.9	1,388.53
Carson	86.39	76.71	.45	49.75	85.94	—	2.09	2.09	—	—	1,039.92
Cass	41.08	44.02	50.26	24.79	57.54	.82	882.01	847.75	298.95	99.74	1,169.30
Castro	49.56	56.94	68.31	11.83	89.63	—	994.49	994.49	—	81.08	1,490.22
Chambers	82.89	162.67	48.71	13.52	114.75	—	1,621.44	1,621.44	637.81	283.34	1,441.05
Cherokee	36.77	53.71	54.7	37.36	99.59	—	788.06	781.49	265.61	217.19	847.52
Childress	12.4	54.62	3.69	11.35	111.21	—	89.97	89.97	—	—	334.83
Clay	29.57	7.18	1,783.73	113.49	270.05	—	27,657.80	27,657.80	203.06	422.39	27,765.55
Cochran	156.99	202.06	16.65	44.58	181.24	—	237.08	237.08	—	—	2,751.65
Coke	80.88	74.19	14.55	50.33	156.24	—	331.39	331.39	—	201.63	1,564.45
Coleman	35.88	33.3	49.07	31.13	382.99	—	928.14	927.53	377.84	149.07	235.36
Collin	26.14	95.98	187.44	68.71	170.5	—	3,764.06	3,751.53	1,860.83	449.08	1,907.34
Collingsworth	98.81	78.31	6.73	52.62	582.44	—	640.26	640.26	—	539	595.29
Colorado	34.44	39.77	28.36	34.92	178.12	—	535.91	520.23	262.84	25.43	886.5
Comal	32.89	54.04	106.61	50.69	711.39	—	2,011.88	1,993.41	1,199.15	304.02	1,462.81
Comanche	46.32	75.19	20.23	30.41	61.63	—	306.93	291.54	150.16	5.5	684.72
Concho	56.18	82.55	476.46	90.4	84.75	—	4,728.81	4,728.81	—	—	4,889.20
Cooke	22.63	42.04	37.45	67.62	67.74	—	747.69	747.69	352.33	142.28	1,106.37
Coryell	13.93	42.62	32.17	17.01	102.97	—	1,162.08	1,162.08	422.17	560.39	511.12
Cottle	74.94	82.53	23.8	99.75	58.23	—	496.2	496.2	496.2	—	937.22
Crane	103.23	182.99	38.1	584.63	250.55	—	967.66	967.66	—	336.73	3,932.43
Crockett	79.6	175.66	17.84	71.59	85.77	—	386.32	386.32	—	—	1,266.24
Crosby	71.57	59.87	1.36	8.57	238.13	—	156.76	149.95	—	141.52	1,019.46
Culberson	98.75	134.89	150.16	155.76	96.26	—	1,925.23	1,925.23	285.05	—	2,345.79

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Population ¹	Revenues									
		Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal government	From state government	Taxes		Charges and miscellaneous general revenue		
							Total	Property	Total	Current charges	
1	2	3	4	5	6	7	8	9	10	11	
TEXAS—Con.											
Dallam	6,269	2,686.87	2,508.85	942.1	17.71	924.39	1,566.76	1,174.83	938.43	391.93	286.97
Dallas	2,000,192	3,414.61	2,992.25	587.33	102.56	484.77	2,404.91	1,538.89	1,112.67	866.02	652.59
Dawson	15,172	2,620.49	2,510.88	740.51	51.48	689.03	1,770.37	1,005.73	875.69	764.63	613.56
Deaf Smith	19,519	1,933.81	1,849.94	942.01	6.81	935.19	907.94	577.85	487.99	330.09	256.62
Delta	4,923	2,509.65	2,420.68	1,436.52	30.27	1,406.26	984.16	690.23	585.62	293.93	136.1
Denton	348,453	1,868.67	1,538.26	343.66	11.92	331.74	1,194.60	885.71	743.29	308.89	172.93
De Witt	19,657	3,074.17	2,774.94	1,660.07	440.61	1,219.46	1,114.87	606.04	522.26	508.83	410.03
Dickens	2,317	3,244.28	3,029.78	1,609.41	178.68	1,430.73	1,420.37	1,097.97	764.35	322.4	167.03
Dimmit	10,475	3,213.46	3,074.75	1,502.34	112.84	1,389.50	1,572.41	698.04	552.36	874.37	812.98
Donley	3,863	4,558.12	4,130.21	1,622.31	116.49	1,505.82	2,507.90	757.96	604.19	1,749.94	1,461.04
Duval	13,383	3,229.92	3,044.83	1,246.66	132.41	1,114.25	1,798.18	1,031.31	899.35	766.87	615.63
Eastland	18,064	2,907.88	2,760.24	1,227.14	70.53	1,156.61	1,533.10	548.72	430.97	984.39	890.39
Ector	123,398	3,532.17	3,364.65	887.6	88.7	798.9	2,477.05	968.67	706.64	1,538.38	1,320.07
Edwards	3,374	2,724.36	2,685.24	1,203.02	199.76	1,003.26	1,482.22	1,151.45	1,054.83	330.76	255.78
Ellis	97,054	2,002.41	1,857.92	727.22	20.87	706.35	1,130.70	848.72	704.47	281.98	174.41
El Paso	684,446	2,529.44	2,311.03	1,104.65	59.73	1,044.92	1,206.38	741.95	571.11	464.43	351.19
Erath	30,815	1,902.74	1,785.33	773.62	85.58	688.04	1,011.72	717.86	530.88	293.85	212.66
Falls	17,727	1,611.38	1,515.82	885.03	21.66	863.37	630.79	438.48	336.55	192.31	137.79
Fannin	27,614	1,679.00	1,597.34	889.73	56.49	833.24	707.61	489.17	402.48	218.44	136.89
Fayette	21,185	2,194.71	1,758.93	398.4	32.29	366.11	1,360.54	1,015.81	892.75	344.73	214.07
Fisher	4,449	3,316.70	3,211.96	1,047.43	131.94	915.49	2,164.53	969.66	882.67	1,194.88	1,134.64
Floyd	8,334	2,731.82	2,506.72	1,259.66	64.67	1,194.98	1,247.06	646.51	556.4	600.55	511.16
Foard	1,719	5,059.92	4,911.58	2,628.85	1,574.17	1,054.68	2,282.72	968.93	855.15	1,318.79	1,244.33
Fort Bend	306,832	1,999.50	1,912.20	525.94	24.28	501.66	1,386.26	1,106.10	988.77	280.16	179.08
Franklin	9,320	2,528.43	2,418.78	381.33	6.55	374.79	2,037.45	831.55	713.84	1,205.90	751.5
Freestone	17,476	1,990.22	1,911.08	352.71	40	312.71	1,558.37	1,001.60	887.79	556.76	443.75
Frio	15,824	13,724.09	2,962.46	1,045.88	84.05	961.83	1,916.58	569.45	465.37	1,347.13	253.16
Gaines	14,719	3,951.15	3,890.01	410.9	8.83	402.07	3,479.11	2,426.80	2,352.40	1,052.31	862.15
Galveston	240,653	3,178.19	2,916.09	643.99	106.06	537.93	2,272.11	1,643.25	1,450.71	628.85	403.77
Garza	4,729	2,838.02	2,778.39	799.53	22.2	777.33	1,978.85	1,519.35	1,358.00	459.51	156.27
Gillespie	19,635	2,021.44	1,653.48	393.74	3.31	390.43	1,259.74	907.36	709.85	352.38	225.77
Glasscock	1,407	4,918.98	4,918.98	529.5	-	529.5	4,389.48	4,096.66	3,975.12	292.82	39.8
Goliad	6,586	2,153.51	2,115.85	475.71	22.17	453.54	1,640.15	1,331.76	1,243.70	308.38	90.49
Gonzales	17,608	2,886.81	2,448.77	983.25	72.98	910.27	1,465.53	619.21	543.16	846.32	700.25
Gray	23,335	1,942.70	1,795.59	428.46	1.11	427.34	1,367.13	1,020.70	888.11	346.43	241.83
Grayson	100,589	2,378.22	2,160.63	823.65	88.91	734.74	1,336.99	851.13	686.53	485.86	316.94
Gregg	112,138	2,413.55	2,288.66	753.96	68.74	687.42	1,534.70	1,163.78	886.2	370.92	265.99
Grimes	22,192	1,590.30	1,501.76	628.11	5.36	622.75	873.65	696.02	585.53	177.63	107.38
Guadalupe	75,235	1,816.77	1,554.18	716.86	31.39	685.47	837.32	634.33	522.72	202.99	115.98
Hale	36,548	2,366.29	2,243.71	1,117.02	90.16	1,026.87	1,126.68	750.82	528.18	375.86	253.69
Hall	3,750	2,858.40	2,754.93	1,208.00	42.13	1,165.87	1,546.93	1,024.80	858.4	522.13	376.8
Hamilton	7,570	1,946.24	1,798.41	984.81	7.13	977.68	813.61	582.83	467.24	230.78	107.13
Hansford	5,372	4,840.47	4,543.37	806.59	267.5	539.09	3,736.78	2,453.09	2,308.82	1,283.69	1,068.32
Hardeman	4,808	3,191.14	3,077.16	868.14	-	868.14	2,209.03	1,343.59	1,128.95	865.43	780.78
Hardin	47,574	1,688.88	1,644.76	867.7	2.4	865.3	777.06	553.31	494.91	223.76	121.64
Harris	3,126,966	2,975.80	2,680.73	657.68	109.31	548.37	2,023.05	1,329.75	1,048.31	693.3	444.46
Harrison	59,685	1,777.92	1,717.48	492.74	45.42	447.32	1,224.75	844.23	805.9	380.51	118.46
Hartley	5,210	800.19	788.29	222.07	-	222.07	566.22	502.5	436.08	63.72	15.55
Haskell	6,247	2,463.74	2,365.62	1,014.09	33.3	980.79	1,351.53	893.87	765.33	457.66	303.51
Hays	81,744	2,444.34	2,051.58	712.41	37.03	675.38	1,339.17	858.95	668.29	480.22	268.81
Hemphill	3,648	4,471.77	4,361.57	203.95	-	203.95	4,157.62	2,913.65	2,727.80	1,243.97	893.37
Henderson	65,664	1,767.33	1,715.57	727	107.18	619.82	988.56	724.78	592.82	263.78	154.16
Hidalgo	495,594	2,508.17	2,441.01	1,549.86	85.06	1,464.80	891.15	569.03	434.41	322.12	197.95
Hill	29,698	2,444.71	2,304.57	1,100.21	71.62	1,028.59	1,204.36	703.72	495.49	500.64	398.58
Hockley	23,931	3,795.62	3,710.75	1,172.58	134.68	1,037.90	2,538.17	1,539.76	1,450.42	998.41	445.53
Hood	34,976	2,151.16	1,972.95	571.96	2.6	569.36	1,400.99	787.14	659.54	613.85	546.57
Hopkins	30,455	2,388.93	2,271.35	655.79	24.4	631.39	1,615.56	693.15	542.67	922.41	807.29
Houston	21,962	1,603.86	1,483.24	749.52	54.41	695.11	733.72	573.08	466.76	160.64	94.98
Howard	32,836	3,513.52	2,747.05	866.94	92.52	774.42	1,880.10	983.28	765.81	896.82	314.53
Hudspeth	3,265	4,108.73	3,830.02	1,431.24	8.27	1,422.97	2,398.77	1,012.25	922.51	1,386.52	852.99
Hunt	67,906	3,008.54	2,430.93	938.64	179.29	759.34	1,492.30	753.81	597.37	738.49	568.52
Hutchinson	24,425	2,630.67	2,469.97	630.46	38.2	592.26	1,839.51	1,123.11	924.34	716.4	605.45
Irion	1,718	3,508.15	3,454.60	229.92	-	229.92	3,224.68	2,622.82	2,515.72	601.86	399.3
Jack	7,285	2,805.63	2,677.69	889.22	8.24	881.00	1,788.47	977.63	819.9	810.84	720.52
Jackson	13,687	3,551.62	3,246.51	778.4	51.51	726.89	2,468.11	1,011.69	858.99	1,456.42	772.34
Jasper	32,954	2,903.32	2,257.63	1,018.54	92.49	926.05	1,239.09	892.4	756.24	346.7	211.66
Jeff Davis	2,155	1,819.95	1,819.95	861.72	4.64	857.08	958.24	854.76	762.41	103.48	5.1
Jefferson	243,733	2,417.07	2,268.45	460.62	90.82	369.8	1,807.83	1,364.43	1,032.85	443.41	208.21
Jim Hogg	5,036	2,600.68	2,475.97	1,053.02	160.05	892.97	1,422.95	1,242.26	1,191.42	180.7	82.01
Jim Wells	39,725	1,978.45	1,923.32	1,045.51	14.78	1,030.74	877.81	603.78	425.9	274.03	194.46
Johnson	110,344	1,762.48	1,670.27	759.6	24.76	734.84	910.67	639.53	548.1	271.14	176.74
Jones	18,692	2,432.38	2,308.15	1,160.01	110.1	1,049.91	1,148.14	532.42	417.67	615.72	543.28
Karnes	12,567	2,773.53	2,680.27	1,278.67	79.57	1,199.09	1,401.61	787.54	652.42	614.07	456.91
Kaufman	62,116	2,101.02	1,974.15	1,031.44	66.7	964.74	942.7	702.81	575.89	239.89	151.62
Kendall	19,639	2,252.46	1,954.58	486.02	24.24	461.79	1,468.56	1,189.16	1,032.64	279.39	151.18

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Total	Capital outlay	Direct general expenditure				
								Education	Libraries	Social services and income maintenance		
										Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
TEXAS—Con.												
Dallam	178.02	—	2,589.89	—	2,589.89	2,407.24	210.24	1,612.70	4.79	1.6	19.14	21.38
Dallas	257.23	165.14	3,277.44	30.23	3,247.21	2,757.57	376.58	1,130.25	21.27	7.09	269.52	66.37
Dawson	109.61	—	3,978.05	17.53	3,960.52	2,412.14	186.4	1,296.47	9.43	12	491.1	5.34
Deaf Smith	83.87	—	1,883.14	—	1,883.14	1,838.31	43.8	1,163.84	13.47	3.64	179.52	3.02
Delta	88.97	—	3,207.80	—	3,207.80	3,045.70	1,281.13	2,419.87	1.63	3.45	—	—
Denton	330.4	—	1,973.76	.04	1,973.72	1,642.92	303.69	1,019.12	9.08	5.05	—	8.54
De Witt	299.23	—	2,953.71	—	2,953.71	2,724.78	210.46	1,424.12	4.68	.2	863.56	16.38
Dickens	214.5	—	3,755.72	4.75	3,750.97	3,568.41	1,012.08	2,496.76	6.91	14.24	—	—
Dimmit	138.71	—	2,745.87	—	2,745.87	2,645.54	143.2	1,597.52	3.25	3.25	484.77	—
Donley	427.91	—	4,607.30	—	4,607.30	4,167.49	370.44	2,506.34	8.54	982.66	—	17.34
Duval	185.09	—	3,461.48	—	3,461.48	3,297.47	146.31	1,709.26	3.66	38.86	642.23	16.81
Eastland	147.64	—	2,773.97	.11	2,773.86	2,633.14	148.69	1,859.83	.83	1.72	—	326.23
Ector	140.4	27.12	3,448.35	—	3,448.35	3,304.14	329.67	1,312.51	5.01	2.97	1,220.17	8.06
Edwards	39.12	—	2,414.94	—	2,414.94	2,372.55	186.13	1,624.48	1.48	19.26	—	—
Ellis	144.49	—	2,043.33	—	2,043.33	1,890.43	384.67	1,344.17	6.64	5.95	—	.63
El Paso	84.3	134.12	2,437.50	—	2,437.50	2,252.98	280.39	1,364.26	11.38	13.33	140.41	92.28
Erath	117.41	—	1,866.23	—	1,866.23	1,769.20	181.41	903.91	3.99	—	8.5	254.13
Falls	95.56	—	1,584.93	—	1,584.93	1,544.54	148.59	1,180.74	1.92	.79	—	1.24
Fannin	81.66	—	1,790.94	.22	1,790.72	1,709.68	372.06	1,260.52	4.27	.76	—	6.7
Fayette	435.78	—	2,026.95	51.88	1,975.08	1,609.77	151.29	917.63	7.27	5.05	—	26.01
Fisher	104.74	—	3,201.62	—	3,201.62	3,149.92	172.85	1,252.64	1.35	4.27	992.81	1.8
Floyd	225.1	—	2,498.44	—	2,498.44	2,460.76	282.1	1,620.23	4.8	—	511.28	26.4
Foard	148.34	—	2,959.86	—	2,959.86	2,846.42	204.19	1,484.00	6.4	1.75	69.81	1.16
Fort Bend	87.31	—	2,117.49	1.86	2,115.63	2,010.91	428.38	1,262.13	14.42	19.61	—	10.17
Franklin	109.66	—	2,314.81	—	2,314.81	2,208.15	74.68	736.48	8.37	7.94	651.07	—
Freestone	79.14	—	2,028.61	—	2,028.61	1,939.97	144.54	1,116.45	5.26	.23	319.12	6.64
Frio	10,761.63	—	3,299.42	—	3,299.42	3,129.23	640.36	1,022.39	6.13	10.55	—	47.59
Gaines	61.15	—	3,997.83	619.4	3,378.42	3,319.79	358.04	1,615.19	11.82	3.53	942.18	16.1
Galveston	238.06	24.03	3,184.66	47.56	3,137.10	2,880.59	298.99	1,542.47	15.27	8.12	—	208.35
Garza	59.63	—	2,681.12	—	2,681.12	2,551.49	100.44	1,662.72	9.09	6.56	233.03	9.73
Gillespie	367.97	—	1,847.26	1.32	1,845.94	1,549.07	254.7	867.23	10.24	4.84	—	22.77
Glasscock	—	—	3,896.23	—	3,896.23	3,896.23	512.44	2,394.46	—	—	—	—
Goliad	37.66	—	2,061.34	—	2,061.34	2,018.37	56.03	1,242.48	—	—	—	39.48
Gonzales	438.04	—	2,455.76	1.08	2,454.68	2,141.81	244.66	1,189.52	8.29	.34	347.06	3.98
Gray	147.12	—	2,200.17	15.98	2,184.19	2,056.14	475.81	1,286.39	13.8	4.63	—	8.4
Grayson	211.41	6.17	2,478.89	.18	2,478.71	2,286.37	417.46	1,441.65	10.03	29.64	.07	74.3
Gregg	110.63	14.26	2,595.28	—	2,595.28	2,366.64	263.56	1,293.82	10.27	21.38	5.56	219.68
Grimes	88.55	—	1,693.67	—	1,693.67	1,642.84	225.71	1,167.63	4.51	—	—	16.36
Guadalupe	262.59	—	1,774.27	—	1,774.27	1,584.90	226.29	1,092.03	3.14	.79	4.85	3.16
Hale	114.48	8.1	2,173.01	—	2,173.01	2,081.26	122.55	1,210.03	13.93	12.48	—	210.03
Hall	103.47	—	2,592.53	8.27	2,584.27	2,507.47	184.27	1,572.80	5.07	1.87	172.8	9.07
Hamilton	147.82	—	1,964.07	—	1,964.07	1,745.05	232.89	1,389.83	5.81	—	—	—
Hansford	297.1	—	3,520.10	28.48	3,491.62	2,993.48	70.55	1,601.82	8.38	—	650.22	30.16
Hardeman	113.98	—	3,214.02	—	3,214.02	3,121.88	120.84	1,461.11	1.66	3.74	858.57	28.08
Hardin	44.12	—	1,726.41	—	1,726.41	1,673.54	209.76	1,296.42	9.8	10.05	—	11.67
Harris	139.61	155.47	2,985.81	13.73	2,972.07	2,596.86	360.9	1,147.27	14.42	7.24	187.05	58.4
Harrison	60.43	—	1,629.64	6.85	1,622.79	1,586.71	134.27	1,083.67	4.36	8.83	—	2.65
Hartley	11.9	—	853.55	—	853.55	837.81	144.34	557.77	4.03	—	—	1.15
Haskell	98.13	—	2,448.70	—	2,448.70	2,354.73	276.13	1,432.05	3.2	5.92	336	6.24
Hays	392.76	—	2,688.69	—	2,688.69	2,262.82	459.42	1,200.69	8.4	28.72	—	10.21
Hemphill	110.2	—	4,802.08	86.07	4,716.01	4,609.65	574.29	2,163.93	28.51	—	1,185.31	6.85
Henderson	51.76	—	1,731.53	—	1,731.53	1,686.37	205.2	1,248.26	2.57	4.69	—	2.01
Hidalgo	64.68	2.49	2,290.41	.01	2,290.41	2,233.77	236	1,623.89	7.44	15.1	—	62.63
Hill	140.14	—	2,699.95	.07	2,699.88	2,551.72	435.18	1,874.44	7.14	—	134.82	.37
Hockley	84.87	—	3,678.33	87.17	3,591.16	3,516.53	251.97	2,558.77	.04	9.11	16.71	3.89
Hood	178.21	—	2,096.47	—	2,096.47	1,941.50	310.47	1,013.07	11.06	.14	477.04	5
Hopkins	117.58	—	2,219.18	—	2,219.18	2,141.19	217.3	1,005.19	10.7	.69	600.69	—
Houston	120.62	—	1,619.71	2.87	1,616.84	1,375.47	91.16	1,015.07	10.34	—	—	1.87
Howard	742.93	23.54	3,584.72	.46	3,584.27	2,685.83	364.51	1,630.01	50.04	62.58	—	39.53
Hudspeth	278.71	—	3,700.77	38.28	3,662.48	3,247.17	399.39	1,901.07	66.16	3.68	—	3.06
Hunt	567.02	10.59	2,988.68	—	2,988.68	2,470.78	347.36	1,156.89	6.57	.19	558.05	70.04
Hutchinson	160.07	—	2,696.79	—	2,696.79	2,459.93	204.5	1,431.48	9.79	9.7	378.3	.98
Irion	53.55	—	2,291.04	107.68	2,183.35	2,164.14	84.98	1,698.49	11.06	4.66	—	4.66
Jack	127.93	—	2,568.70	—	2,568.70	2,492.24	227.32	1,537.54	.82	.96	253.26	—
Jackson	305.11	—	3,512.31	9.35	3,502.96	3,013.44	503.62	1,524.88	5.19	.22	391.39	22.14
Jasper	645.69	—	2,680.68	130.94	2,549.74	1,965.53	191.63	1,304.49	9.53	4.92	79.81	55.71
Jeff Davis	—	—	1,906.73	—	1,906.73	1,906.73	108.12	1,459.40	9.28	23.2	—	2.78
Jefferson	118.72	29.9	2,525.01	4.53	2,520.49	2,314.02	296.48	1,073.27	12.31	11.3	—	79.71
Jim Hogg	124.7	—	2,516.88	—	2,516.88	2,410.44	104.25	1,523.23	5.36	44.68	—	—
Jim Wells	55.13	—	1,844.38	—	1,844.38	1,772.01	187.49	1,260.64	1.71	14.45	—	1.13
Johnson	92.21	—	1,957.01	—	1,957.01	1,850.14	411.2	1,241.39	9.72	23.16	—	2.29
Jones	124.22	—	2,208.22	—	2,208.22	2,092.71	251.87	1,258.99	5.62	—	318.48	5.67
Karnes	93.26	—	2,447.52	—	2,447.52	2,270.07	204.27	1,491.76	16.31	4.14	245.09	12.41
Kaufman	126.88	—	2,062.05	.31	2,061.74	1,937.41	309.16	1,476.46	8.39	13.56	—	.29
Kendall	297.88	—	2,370.08	1.37	2,368.71	2,077.35	412.24	1,497.68	12.73	1.12	—	12.88

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
TEXAS—Con.											
Dallam	172.28	10.21	148.03	34.46	4.94	6.38	2.71	27.28	—	73.06	55.35
Dallas	97.69	64.18	175.05	89.99	85.55	7.31	2.5	82.54	60.54	104.61	40.53
Dawson	129.51	.33	86.74	30.45	44.09	—	12.26	25.84	46.34	33.88	54.71
Deaf Smith	71.11	1.43	121.52	18.24	35.25	—	.46	25.15	—	12.5	29.46
Delta	112.13	—	32.3	7.11	40.83	—	45.91	—	84.5	13.2	3.66
Denton	52.69	.59	89.1	48.68	38.43	9.35	3.69	26.16	5.67	54.34	23.72
De Witt	87.04	1.02	71.07	13.84	16.84	3.66	5.29	13.38	21.21	20.04	27.73
Dickens	131.64	—	97.54	31.51	—	—	9.5	15.97	339.66	59.99	65.6
Dimmit	83.72	—	47.54	8.59	—	—	6.01	9.45	128.69	28.26	42.1
Donley	130.73	—	65.49	16.05	29.77	—	16.57	.26	32.62	67.05	47.63
Duval	122.39	—	125.61	5.53	110.36	.67	1.72	19.05	142.12	—	8.82
Eastland	69.36	—	52.26	16.72	16.44	—	—	10.68	36.81	23.08	45.06
Ector	70.78	.62	130.55	73.1	80.17	3.26	.66	23.54	60.37	28.13	48.32
Edwards	8.89	—	111.74	2.07	—	—	5.63	4.74	259.34	19.86	28.75
Ellis	83.09	.71	87.8	47	20.26	2.8	1	10.85	7.7	40.55	26.52
El Paso	37.12	31.64	129.55	45.77	53.86	5	16.37	31.49	14.93	41.28	19.97
Erath	91.03	.29	111.18	45.27	—	3.7	23.2	32.19	57.31	34.53	36.83
Falls	45.58	.9	48.85	23.58	7.28	1.18	1.81	2.93	28.6	11.06	36.39
Fannin	83.62	1.16	68.99	18.43	12.46	1.48	2.93	6.55	31.61	76.56	21.84
Fayette	163.51	.85	83.27	5.85	49.85	—	5.43	18.98	31.81	42.44	38.94
Fisher	182.06	.9	—	2.02	—	—	1.35	1.57	453.36	6.97	16.63
Floyd	81.35	—	64.19	4.44	—	—	10.8	9.84	10.8	12.12	12.84
Foard	147.18	1.16	47.7	9.31	8.14	—	19.78	58	664.34	27.92	—
Fort Bend	74.21	6.86	103.8	52.94	28.2	2.54	67.67	15.08	13.83	56.34	13.19
Franklin	160.19	4.18	95.06	11.7	—	3.97	4.18	5.36	8.48	21.78	30.79
Freestone	86	—	75.53	9.56	28.55	—	6.81	8.58	61.86	38.91	26.72
Frio	108.19	—	86.83	5.12	36.15	—	3.6	12.7	151.67	30.52	44.62
Gaines	266.05	2.24	98.31	7	10.06	—	9.38	27.86	7.68	14.27	18.55
Galveston	98.3	65.43	154.4	41.87	21.6	7.1	31.79	67.81	51.5	69.2	39.12
Garza	30.66	1.06	161.34	11.63	5.29	—	21.99	10.78	12.48	3.38	60.05
Gillespie	62.95	6.98	88.72	13.34	14.01	1.68	13.04	52.2	—	12.78	40.03
Glasscock	567.16	—	80.31	19.19	4.26	—	51.17	—	313.43	—	22.03
Goliad	187.67	—	196.48	3.49	—	—	9.26	27.18	14.58	13.97	26.57
Gonzales	105.07	1.7	89.28	17.32	12.32	—	9.94	27.49	73.6	29.48	45.38
Gray	140.73	1.89	87.47	64.84	39.43	6.13	4.41	47.95	2.61	25.63	75.25
Grayson	81.55	15.4	111.62	67.14	41.83	2.08	.34	30.25	37.75	67.8	38.72
Gregg	119.95	18.41	148.42	74.55	40.49	4.44	.97	32.28	26.75	57.14	36.23
Grimes	85.57	.41	109.63	8.38	—	2.12	.63	10.63	14.83	17.62	14.74
Guadalupe	61.95	—	67.4	31.85	32.27	4.2	2.9	13.4	35.98	27.83	11.26
Hale	63.4	—	163.76	42.66	12.7	4.1	5.8	17.05	31.3	59.29	64.98
Hall	107.73	—	81.6	29.87	30.13	—	45.33	4.53	62.67	17.6	49.87
Hamilton	92.73	—	73.58	5.55	—	—	6.47	5.55	15.72	14.4	34.48
Hansford	190.99	—	74.09	14.52	5.03	—	13.4	24.94	2.42	48.03	43.93
Hardeman	195.09	—	84.44	28.7	29.95	—	2.91	12.69	22.25	69.68	51.58
Hardin	60.73	.27	52.57	14.82	22.6	.44	1.87	.63	14.69	34.87	9.98
Harris	106.94	67.47	181.26	70.9	61.43	7.28	16.47	49.62	51.09	156.45	22.12
Harrison	38.72	.92	68.59	33.91	19.77	.2	1.76	10.57	36.32	22.89	41.2
Hartley	74.86	—	33.97	9.21	3.26	—	16.12	10.36	—	—	2.69
Haskell	187.77	4.16	39.7	15.85	22.57	—	5.92	5.28	36.34	34.74	64.67
Hays	126.1	2.51	82.18	35.7	78.79	3.69	41.67	56.35	36.09	117.79	14.36
Hemphill	444.9	10.69	159.27	7.13	.55	—	33.44	170.78	—	33.72	85.25
Henderson	80.81	.17	96.58	15.91	9.23	.91	2.74	7.81	6.47	16.63	4.63
Hidalgo	37.52	3.24	79.12	28.39	30.19	4.74	28.61	25.2	72.78	21.66	26.6
Hill	95.36	2.36	76	38.93	26.3	1.75	.77	5.96	77.85	27.07	26.13
Hockley	88	4.3	73.54	20.22	17.68	.13	5.01	17.43	65.69	49.81	51.52
Hood	62.79	—	56.47	8.46	34.14	—	.97	13.64	5.35	14.35	—
Hopkins	105.66	6.86	91.48	34.61	38.75	4.2	.49	15.33	5.22	33.62	51.98
Houston	71.94	1	60.97	9.02	4.46	—	2.23	8.79	29.1	3.23	24.86
Howard	84.08	22.05	105.65	54.82	12.97	—	2.86	17.91	45.68	27.96	51.35
Hudspeth	187.14	—	135.07	4.9	350.69	—	1.53	18.99	—	121.29	—
Hunt	98.59	9.16	94.76	39.39	2.21	—	8.78	16.63	19.03	88.78	16.96
Hutchinson	93.35	8.27	99.28	63.91	31.4	1.15	3.11	32.51	30.91	77.42	84.38
Irion	107.1	—	34.92	5.24	23.28	—	91.39	2.33	4.66	64.61	1.75
Jack	185.59	—	90.32	3.98	21.55	—	12.77	14.41	2.47	41.32	32.26
Jackson	161.39	6.06	92.28	45.59	31.86	—	51.07	5.04	54.72	276.83	47.2
Jasper	100.26	1.34	76.96	10.71	34.59	3.64	1.34	1.27	36.2	14.51	30.56
Jeff Davis	54.29	—	55.68	—	45.01	—	.93	—	—	—	36.66
Jefferson	125.88	49.25	152.03	85.49	97.09	2.78	33.34	22.92	56.9	36.61	57.63
Jim Hogg	129.86	4.37	162.43	11.72	—	—	10.92	12.51	108.02	—	32.37
Jim Wells	66.51	1.59	73	28.37	33.78	6.09	2.32	16.74	31.87	26.88	38.19
Johnson	77.93	.21	72.46	35.75	16.26	1.84	.22	15.09	13.77	59.41	30.97
Jones	106.46	—	91	24.93	10.65	—	.64	12.89	22.15	44.73	44.56
Karnes	50.21	—	63.1	9.79	1.67	—	5.81	7.88	41.46	53.55	42.49
Kaufman	50.52	.98	75.87	13.64	34.47	.87	4.25	12.27	—	45.27	12.27
Kendall	82.49	—	96.44	7.49	14.21	—	3.92	8.91	42.77	32.69	10.9

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
TEXAS—Con.											
Dallam	36.53	126.34	5.26	44.82	182.64	—	161.43	161.43	161.43	—	982.45
Dallas	34.2	105.57	225.86	86.94	422.4	67.25	3,829.36	3,743.48	742.1	326.38	3,035.14
Dawson	40.8	64.79	5.14	22.94	1,548.38	—	5,046.47	5,017.73	—	4,750.53	2,313.21
Deaf Smith	27.31	93.4	13.37	25.62	44.83	—	165.79	165.79	—	.26	646.24
Delta	77.19	60.74	114.77	28.44	162.1	—	2,313.63	2,272.60	1,647.37	432.87	959.58
Denton	42.61	94.85	95.48	15.76	330.81	—	2,693.73	2,684.57	1,341.43	710.85	1,689.69
De Witt	43.8	69.14	20.65	1.12	228.93	—	582.59	582.59	73.77	147.89	1,115.84
Dickens	135.95	122.57	.86	39.71	182.56	—	176.95	176.95	—	44.02	1,115.24
Dimmit	81.34	65.11	24.34	31.6	100.33	—	464.63	464.63	117.42	97.28	356.95
Donley	54.88	55.14	127.62	8.8	439.81	—	3,938.13	3,938.13	283.46	2,330.57	2,528.86
Duval	88.32	178.21	11.88	71.96	164.01	—	371.81	371.81	—	144.06	408.43
Eastland	61.78	54.36	18.49	39.47	140.72	—	667.4	667.4	197.69	390.28	907.94
Ector	33.13	80.86	79.46	42.49	125.52	18.69	1,994.21	1,994.21	340.88	654.55	2,276.31
Edwards	37.34	157.68	49.2	42.09	42.38	—	967.1	967.1	244.52	216.36	638.71
Ellis	35.9	65.19	71.97	31.71	152.89	—	1,798.69	1,797.99	768.92	590.57	708.83
El Paso	31.68	50.9	98.72	23.04	140.04	44.48	1,839.07	1,839.07	700.69	240.52	2,111.75
Erath	40.99	83.95	22.62	15.58	97.03	—	807.43	797.47	84.37	456.82	1,048.77
Falls	31.87	65.66	19.74	34.41	40.39	—	293.73	293.73	27.08	14.84	432.9
Fannin	31.32	35.24	25.6	19.63	81.05	—	865.65	864.38	319.04	401.14	790.83
Fayette	59.9	78.4	38.09	36.49	365.31	—	605.29	605.29	351.43	41.92	1,202.64
Fisher	45.85	124.97	47.65	13.71	51.7	—	1,010.11	1,010.11	207.91	—	1,109.01
Floyd	36.12	51.12	2.28	2.16	37.68	—	33	33	—	—	1,107.87
Foard	89.59	95.4	118.09	54.1	113.44	—	2,102.97	2,102.97	—	136.71	1,056.43
Fort Bend	34.26	69.08	109.64	56.96	104.72	—	2,301.73	2,301.29	745.23	529.3	817.71
Franklin	52.9	39.16	357.51	9.01	106.65	—	5,546.46	5,530.58	229.08	22	6,163.30
Freestone	50.81	50.18	9.73	39.02	88.64	—	234.32	234.32	89.27	128.12	526.15
Frio	59.09	48.85	653.94	21.3	170.18	—	11,191.17	11,191.17	692.93	632.58	11,704.12
Gaines	32.81	73.24	4.21	159.32	58.63	—	64.41	64.41	36.62	—	2,243.90
Galveston	59.18	147.42	195.97	55.69	245.24	11.27	3,301.94	3,301.25	1,283.37	546.25	2,598.92
Garza	142.52	108.9	.42	59.84	129.63	—	12.26	12.26	—	—	1,381.26
Gillespie	55.67	67.02	80.37	135.22	296.87	—	1,267.63	1,267.63	687.04	—	1,053.83
Glasscock	89.55	139.3	—	215.35	—	—	—	—	—	—	3,054.02
Goliad	107.65	103.86	45.7	—	42.97	—	844.97	844.97	392.5	99.45	506.53
Gonzales	26.52	107.22	12.49	34.81	312.87	—	377.21	377.21	—	153.45	1,295.26
Gray	65.52	71.22	18.04	91.79	128.05	—	837.84	837.84	347.12	196.87	764.6
Grayson	32.27	67.42	97.08	39.43	190.2	2.14	3,115.24	3,112.56	916.42	1,271.94	1,503.38
Gregg	26.54	88.61	101.42	39.73	221.54	7.1	1,837.75	1,837.75	530.86	470.62	1,510.17
Grimes	58.71	65.16	60.07	5.86	50.83	—	1,125.72	1,125.72	651.81	82.01	810.7
Guadalupe	21.47	54.59	51.04	64.68	189.37	—	997.16	997.16	614.79	74.58	637.52
Hale	36.03	80.09	12.42	41.23	85.39	6.35	238.37	238.37	16.96	—	1,066.19
Hall	40.27	110.13	55.2	110.93	76.8	—	994.4	994.4	—	12.53	768.27
Hamilton	23.78	24.97	2.38	24.97	219.02	—	793.26	793.26	138.04	655.22	1,012.42
Hansford	99.59	124.91	31.65	29.41	498.14	—	4,043.56	4,043.56	245.72	3,508.38	2,328.93
Hardeman	63.02	107.32	11.23	89.85	92.14	—	341.93	341.93	119.59	—	887.69
Hardin	21.78	73.42	16.77	20.16	52.87	—	715.66	713.84	193.07	403.88	463.24
Harris	37.97	70.92	234.24	48.34	342.38	32.83	5,028.58	5,020.19	719.08	668.05	4,187.75
Harrison	21.13	80.09	80.09	49.53	36.07	—	1,394.81	1,394.22	582.47	27.16	1,409.62
Hartley	32.25	80.23	8.45	3.45	15.74	—	148.75	148.75	134.36	14.4	324.76
Haskell	59.39	71.23	3.36	20.33	93.97	—	58.75	58.75	8.8	8.16	1,193.37
Hays	23.81	114.63	186.13	94.99	425.87	—	3,486.30	3,486.30	1,309.38	694.77	1,911.64
Hemphill	117.05	103.34	28.51	30.43	106.36	—	666.12	556.47	—	353.62	1,114.31
Henderson	38.74	77.06	57.37	13.77	45.15	—	965.58	965.58	278.08	117.9	1,212.96
Hidalgo	24.74	53.27	41.16	47.51	56.03	.61	1,154.96	1,152.47	365.59	79.77	1,255.61
Hill	36.43	29.29	34.45	56.3	148.16	—	1,293.86	1,293.86	730.45	169.07	1,169.71
Hockley	26.99	70.58	389.87	47.22	74.63	—	5,734.53	5,734.53	30.21	148.26	7,002.05
Hood	28.65	68.22	73.56	68.59	154.96	—	1,452.97	1,452.97	832.71	272.33	623.03
Hopkins	25.25	64.82	36.48	9.16	77.98	—	790.18	789.76	226.14	424.56	1,248.53
Houston	16.94	44.99	25.45	45.21	241.37	—	765.82	765.82	197.84	435.39	561.83
Howard	40.53	132.54	17.54	287.73	890.06	8.37	6,846.14	6,846.14	461.84	6,198.14	2,068.04
Hudspeth	112.71	151	20.52	169.37	415.31	—	797.24	790.81	—	349.77	2,059.11
Hunt	37.01	67.95	69.96	109.83	509.48	8.41	1,617.52	1,617.52	410.54	625.6	1,151.39
Hutchinson	56.13	59.28	17.52	61.04	146.86	—	382.48	382.48	193.24	114.43	722.37
Irion	29.1	80.91	—	—	19.21	—	22.7	22.7	—	22.7	1,441.79
Jack	98.83	80.58	105.01	10.57	76.46	—	1,548.66	1,548.66	201.78	32.94	695.81
Jackson	34.49	109.74	63.78	89.57	489.52	—	5,098.56	5,098.56	259.66	4,377.58	2,472.86
Jasper	62.39	78.41	12.47	46.43	584.21	—	814.83	804.27	284.94	204.71	1,037.93
Jeff Davis	45.94	155.92	4.64	12.99	—	—	78.89	78.89	—	—	1,348.96
Jefferson	45.21	107.07	149.17	116.07	192.02	14.45	3,190.59	3,190.48	269.15	250.09	3,177.10
Jim Hogg	31.57	111.4	77.44	144.56	106.43	—	1,482.13	1,482.13	1,069.10	168.39	507.35
Jim Wells	46.57	47.38	10.3	64.49	72.37	—	493.69	493.69	161.11	213.42	682.27
Johnson	86.15	59.99	56.7	46.84	106.87	—	1,402.37	1,402.34	791.34	335.55	1,022.40
Jones	53.55	36.11	15.03	41.25	115.5	—	325.43	317.78	116.09	44.78	765.51
Karnes	62.47	85.62	17.11	59.2	177.45	—	703.75	703.75	1.11	380.76	741.15
Kaufman	28.38	62.9	36.96	48.8	124.33	—	1,031.57	1,030.59	751.3	235.93	659.54
Kendall	86.56	57.08	88.04	21.44	291.36	—	1,558.84	1,558.84	1,153.32	125.26	815.37

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Population ¹	Revenues									
		Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal government	From state government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
TEXAS—Con.											
Kenedy	438	6,132.42	6,132.42	43.38	—	43.38	6,089.04	5,924.66	5,849.32	164.38	2.28
Kent*	864	13,806.71	13,730.32	200.23	—	200.23	13,530.09	12,431.71	12,296.30	1,098.38	309.03
Kerr	41,406	1,722.94	1,616.84	481.57	11.3	470.27	1,135.27	863.76	673.62	271.51	159.98
Kimble	4,215	3,259.55	3,177.46	816.84	47.45	769.4	2,360.62	700.59	555.16	1,660.02	1,435.59
King	336	10,937.50	10,937.50	136.9	—	136.9	10,800.60	9,264.88	8,851.19	1,535.71	190.48
Kinney	3,402	2,158.14	2,008.23	1,092.89	71.43	1,021.46	915.34	670.19	569.66	245.15	120.81
Kleberg	30,325	2,400.53	2,230.37	993.31	87.98	905.33	1,237.07	856.55	707.73	380.51	194.95
Knox	4,425	4,724.75	4,559.55	1,657.18	265.76	1,391.41	2,902.37	825.54	696.5	2,076.84	1,926.55
Lamar	45,255	2,020.99	1,873.10	832.62	52.52	780.09	1,040.48	764.47	643.11	276.01	222.41
Lamb	14,989	2,848.22	2,753.82	983.12	16.28	966.84	1,770.70	1,153.05	1,044.83	617.65	513.84
Lampasas	17,163	2,029.83	1,590.75	857.02	33.15	823.87	733.73	491.35	388.92	242.38	165.59
La Salle	6,063	2,733.14	2,624.44	1,303.81	12.86	1,290.95	1,320.63	682.5	573.48	638.13	188.52
Lavaca	18,872	1,871.34	1,302.30	350.84	7.58	343.26	951.46	641.9	547.69	309.56	221.12
Lee	14,442	2,092.37	1,745.05	696.23	—	696.23	1,048.82	805.15	681.42	243.66	133.91
Leon	14,190	1,873.57	1,811.98	641.16	16.84	624.31	1,170.82	1,006.34	879.56	164.48	108.1
Liberty	63,294	1,799.63	1,567.32	662.02	26.75	635.27	905.3	698	591.56	207.3	129.78
Limestone	20,829	2,628.74	2,491.00	720.97	22.13	698.83	1,770.03	1,357.63	1,242.16	412.41	265.4
Lipscomb	3,081	3,668.61	3,530.02	634.53	.32	634.21	2,895.49	2,348.59	2,200.91	546.9	384.94
Live Oak	10,195	2,093.67	1,979.40	422.56	25.11	397.45	1,556.84	1,305.05	1,211.87	251.79	119.76
Llano	12,861	2,850.09	2,601.35	125.96	2.25	123.71	2,475.39	1,145.87	1,052.87	1,329.52	1,182.18
Loving	141	9,056.74	9,056.74	78.01	35.46	42.55	8,978.72	7,588.65	7,489.36	1,390.07	907.8
Lubbock	232,035	3,158.07	2,773.05	1,177.88	92.71	1,085.17	1,595.17	771.43	582.89	823.75	686.09
Lynn	6,588	2,791.74	2,719.19	1,380.84	5.46	1,375.38	1,338.34	849.12	759.11	489.22	388.89
McCulloch	8,694	3,716.13	2,707.61	1,247.99	252.59	995.4	1,459.83	645.73	495.86	813.89	644.58
McLennan	201,775	3,193.82	3,007.44	919.56	51.36	868.2	2,087.88	806.75	578.87	1,281.13	324.73
McMullen	799	6,729.66	6,689.61	181.48	21.28	160.2	6,508.14	5,476.85	5,272.84	1,031.29	58.82
Madison	11,984	1,632.76	1,563.50	649.53	6.93	642.61	913.97	599.72	463.45	314.25	150.37
Marion	10,430	1,381.11	1,362.32	571.91	6.9	565	790.41	668.84	429.72	121.57	80.35
Martin	4,957	3,241.27	3,173.09	1,319.95	222.11	1,097.84	1,853.14	1,381.48	1,276.38	471.66	291.91
Mason	3,598	2,324.62	2,030.85	1,000.56	169.54	831.02	1,030.29	728.18	648.97	302.11	221.79
Matagorda	38,192	3,737.46	3,692.68	721.41	57.05	664.35	2,971.28	2,085.86	1,993.27	885.42	658.41
Maverick	46,563	2,493.20	2,440.16	1,187.10	62.99	1,124.11	1,253.06	318.41	237.64	934.65	846.08
Medina	35,363	2,053.47	1,691.49	943.75	14.28	929.47	747.73	518.34	406.61	229.39	169.64
Menard	2,361	3,701.82	3,426.09	1,219.82	—	1,219.82	2,206.27	1,295.21	914.87	911.05	805.59
Midland	116,016	3,412.91	3,193.88	763.38	37.13	726.24	2,430.50	1,066.41	824.57	1,364.09	1,195.47
Milam	23,972	1,869.72	1,801.14	631.24	22.57	608.67	1,169.91	766.35	635.16	403.55	306.44
Mills	4,767	2,299.77	2,000.42	1,259.70	8.18	1,251.52	740.72	530.31	447.24	210.4	98.59
Mitchell	9,002	2,558.10	2,500.56	660.19	11.11	649.08	1,840.37	1,186.29	1,054.88	654.08	463.56
Montague	18,030	2,950.64	2,603.22	1,547.92	665.83	882.09	1,055.30	595.34	486.02	459.96	353.8
Montgomery	245,845	2,020.01	1,923.72	630.28	12.21	618.07	1,293.44	997.89	889.89	295.55	161.65
Moore	19,427	2,012.77	1,763.73	257.73	6.74	250.99	1,506.00	1,210.33	1,120.91	295.67	229.47
Morris	13,262	1,888.33	1,827.85	496.98	32.5	464.48	1,330.87	1,074.03	910.5	256.82	166.57
Motley	1,330	2,213.53	1,982.71	866.17	—	866.17	1,116.54	983.46	862.41	133.08	66.92
Nacogdoches	56,533	2,761.91	2,644.79	1,018.70	104.35	914.35	1,626.09	640.12	458.65	995.97	894.45
Navarro	41,290	2,441.75	2,298.72	957.74	52.94	904.8	1,340.98	805.35	595.93	535.63	383.17
Newton	14,259	1,729.08	1,583.00	865	.56	864.44	718	565.75	503.33	152.25	90.82
Nolan	16,370	3,150.52	2,965.42	843.19	13.87	829.32	2,122.24	1,047.89	871.96	1,074.34	848.5
Nueces	315,722	2,972.62	2,772.16	856.17	103.05	753.12	1,916.00	1,086.29	873.01	829.71	607.68
Ochiltree	8,791	2,945.97	2,652.71	561.26	42.2	519.05	2,091.46	1,204.75	1,049.94	886.7	769.99
Oldham	2,270	2,940.09	2,872.69	1,263.00	—	1,263.00	1,609.69	1,200.44	1,018.94	409.25	226.43
Orange	84,488	2,566.70	2,278.13	674.4	95.58	578.83	1,603.73	1,010.03	836.36	593.71	187.28
Palo Pinto	25,463	3,150.52	2,660.21	714.96	35.23	679.73	1,945.25	897.85	691	1,047.40	949.77
Panola	22,899	2,807.63	2,635.09	383.03	22.4	360.63	2,252.06	1,467.97	1,438.32	784.1	677.37
Parker	76,073	2,657.43	2,389.11	706.32	42.45	663.88	1,682.79	611.89	508.2	1,070.91	528.37
Parmer	10,403	2,037.01	1,979.62	1,107.57	20.67	1,086.90	872.06	722.1	600.12	149.96	92.76
Pecos	16,349	4,489.14	4,306.13	458.56	34.13	424.43	3,847.57	2,723.41	2,562.42	1,124.17	874.24
Polk	44,906	2,471.14	1,516.12	511.07	17.5	493.56	1,005.06	696.72	579.88	308.33	159.04
Potter	108,636	3,527.43	3,286.82	1,127.16	100.44	1,026.72	2,159.66	1,348.80	987.9	810.86	404.22
Presidio	7,966	1,769.65	1,681.90	961.08	38.41	922.67	720.81	443.76	336.05	277.05	169.34
Rains	7,869	1,530.31	1,422.42	635.4	2.8	632.61	787.01	658.03	554.2	128.99	76.12
Randall	97,379	510.84	495.45	170.92	.32	170.6	324.53	251.4	222.41	73.13	34.83
Reagan	4,254	3,685.00	3,385.99	611.42	—	611.42	2,774.57	1,823.93	1,699.34	950.63	477.43
Real	2,724	2,276.43	2,230.91	505.87	.73	505.14	1,725.04	744.86	634.73	980.18	926.21
Red River	13,959	2,613.73	2,539.51	980.59	70.49	910.09	1,558.92	514.94	422.52	1,043.99	994.91
Reeves	14,993	3,507.50	3,396.25	1,514.64	609.48	905.16	1,881.61	823.45	679.98	1,058.16	961.05
Refugio	7,903	2,980.13	2,903.96	648.99	53.27	595.72	2,254.97	1,488.04	1,329.12	766.92	530.18
Roberts	988	4,310.73	4,310.73	123.48	—	123.48	4,187.25	3,869.43	3,761.13	317.81	88.06
Robertson	15,522	2,454.26	2,141.99	845.83	21.2	824.64	1,296.16	1,029.25	958.7	266.91	163.7
Rockwall	34,153	1,907.15	1,793.46	470.5	6.91	463.59	1,322.96	1,050.01	926.86	272.95	137.32
Runnels	11,410	2,823.93	2,737.60	1,431.46	195.27	1,236.20	1,306.13	667.4	581.86	638.74	540.23
Rusk	45,596	1,510.97	1,452.45	572.79	12.08	560.71	879.66	708.22	638.21	171.44	99.39
Sabine	10,443	2,012.83	1,879.35	680.36	87.91	592.45	1,198.98	556.16	435.79	642.82	550.8
San Augustine	8,051	1,943.98	1,712.09	986.71	43.72	942.99	725.38	475.34	366.91	250.03	182.09
San Jacinto	19,957	1,394.55	1,371.95	541.46	7.17	534.3	830.49	662.37	600.99	168.11	100.32
San Patricio	68,334	2,088.49	1,918.34	809.38	12.5	796.88	1,108.96	795.71	715.25	313.26	211.9

See footnotes at end of table.

Table 51. **Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.**

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.			Expenditure								
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Total	Capital outlay	Direct general expenditure				
								Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
TEXAS—Con.												
Kenedy	—	—	4,684.93	2,632.42	2,052.51	2,052.51	—	1,746.58	11.42	4.57	—	4.57
Kent*	76.39	—	13,105.32	6,855.32	6,250.00	6,136.57	936.34	2,577.55	48.61	349.54	—	144.68
Kerr	106.1	—	1,603.27	2.03	1,601.24	1,454.14	128.19	883.52	20.53	13.55	—	8.4
Kimble	82.09	—	3,208.54	—	3,208.54	3,182.92	273.31	1,112.46	—	1.9	681.14	6.41
King	—	—	9,812.50	2,419.64	7,392.86	7,392.86	267.86	4,324.40	32.74	—	—	—
Kinney	149.91	—	2,025.28	—	2,025.28	1,882.42	265.43	1,275.43	8.82	41.74	—	—
Kleberg	170.16	—	2,433.47	7.19	2,426.28	2,203.99	196.34	1,269.18	26.41	56.52	—	25.59
Knox	165.2	—	4,098.76	—	4,098.76	3,993.22	591.41	1,921.36	1.81	.45	962.94	44.29
Lamar	138.77	9.13	2,033.99	.97	2,033.01	1,879.99	120.36	1,403.43	6.87	6.94	—	12.11
Lamb	94.4	—	2,717.59	199.35	2,518.25	2,457.74	120.35	1,489.76	5.27	2.13	410.37	18.88
Lampasas	439.08	—	2,144.26	—	2,144.26	1,815.53	349.12	1,291.15	3.96	8.62	—	7.22
La Salle	108.69	—	2,632.69	—	2,632.69	2,539.50	399.8	1,449.28	4.12	—	—	57.89
Lavaca	569.04	—	1,808.23	5.25	1,802.99	1,317.83	141	681.96	8.11	4.77	64.75	4.87
Lee	347.32	—	2,478.19	—	2,478.19	2,122.56	431.66	1,499.58	13.43	2.29	—	10.32
Leon	61.59	—	1,760.25	41.3	1,718.96	1,679.92	163.35	1,226.50	1.27	9.44	—	—
Liberty	232.31	—	1,733.48	.58	1,732.90	1,552.39	133.22	1,004.04	10.24	6.35	—	2.65
Limestone	137.74	—	2,490.71	283.02	2,207.69	2,061.26	183.16	1,275.58	8.11	6.24	215.42	10.61
Lipscomb	138.59	—	3,638.43	135.99	3,502.43	3,261.28	170.07	1,890.94	3.89	4.87	384.94	13.31
Live Oak	114.27	—	2,193.33	—	2,193.33	2,080.92	303.19	1,365.87	6.87	7.45	—	33.15
Llano	248.74	—	2,941.06	160.02	2,781.04	2,559.52	482.23	746.75	13.84	.08	1,059.40	2.02
Loving	—	—	13,489.36	—	13,489.36	13,489.36	—	—	—	—	—	—
Lubbock	369.83	15.19	2,837.27	5.46	2,831.81	2,437.74	298.26	1,025.97	9.39	3.3	590.39	92.32
Lynn	72.56	—	2,716.00	.15	2,715.85	2,623.56	281.12	1,760.32	.61	1.97	357.62	2.28
McCulloch	1,008.51	—	3,531.63	—	3,531.63	2,562.23	263.86	1,351.39	10.58	21.28	399.7	51.53
McLennan	186.38	—	3,083.24	—	3,083.24	2,903.91	204.47	1,188.49	8.11	5.26	3.58	103.11
McMullen	40.05	—	4,528.16	535.67	3,992.49	3,937.42	76.35	2,300.38	—	23.78	—	—
Madison	69.26	—	1,448.43	—	1,448.43	1,392.44	81.28	998.33	4.92	4.92	—	—
Marion	18.79	—	1,250.91	—	1,250.91	1,234.80	49.19	850.43	—	—	5.27	.1
Martin	68.19	—	3,162.60	52.85	3,109.74	3,033.08	195.48	1,536.21	4.84	1.61	753.68	4.84
Mason	293.77	—	2,338.80	—	2,338.80	2,072.26	339.63	1,450.25	6.67	5.84	—	20.29
Matagorda	44.77	—	3,655.82	668.91	2,986.91	2,930.17	172.21	1,297.39	5.79	2.93	586.69	25.87
Maverick	53.05	—	2,566.95	—	2,566.95	2,485.79	362.91	1,435.86	3.89	6.64	535.21	1.93
Medina	361.99	—	1,791.70	—	1,791.70	1,552.72	189.75	1,177.78	5.66	20.33	—	12.81
Menard	275.73	—	3,288.01	—	3,288.01	3,077.93	288.01	1,865.73	30.92	456.59	—	30.5
Midland	185	34.03	3,247.93	—	3,247.93	3,081.33	242.83	1,188.47	6.54	1.4	858.25	136.05
Milam	68.58	—	1,863.05	—	1,863.05	1,795.22	195.48	1,091.90	4.46	2.17	206.57	26.78
Mills	299.35	—	2,329.35	—	2,329.35	2,007.55	122.09	1,547.72	—	3.36	—	23.7
Mitchell	57.54	—	2,546.66	—	2,546.66	2,475.78	377.25	1,424.91	10.22	—	480.34	11
Montague	347.42	—	2,499.67	—	2,499.67	2,233.78	325.85	1,266.94	6.54	7.6	540.88	2.38
Montgomery	96.29	—	2,104.75	.04	2,104.71	1,896.85	290.25	1,136.77	11.59	4.1	60.34	70.19
Moore	249.03	—	2,373.96	—	2,373.96	2,116.44	455.4	1,521.18	8.96	—	—	1.24
Morris	60.47	—	1,804.48	—	1,804.48	1,763.69	107.75	1,311.04	2.11	8.22	—	3.02
Motley	230.83	—	2,009.77	.75	2,009.02	1,832.33	96.99	1,427.07	6.77	—	—	—
Nacogdoches	117.12	—	2,734.12	—	2,734.12	2,652.11	310.33	1,006.40	5.32	2.39	993.93	4.85
Navarro	143.04	—	2,508.62	—	2,508.62	2,395.98	430.76	1,591.50	7.65	—	—	30.37
Newton	146.08	—	1,537.77	—	1,537.77	1,400.73	100.43	1,122.10	.56	7.01	—	10.52
Nolan	145.08	40.01	2,955.59	—	2,955.59	2,817.47	161.09	1,421.81	4.28	23.95	629.63	14.23
Nueces	200.46	—	2,718.24	.78	2,717.46	2,500.21	168.17	1,240.97	10.05	7.12	363.37	29.57
Ochiltree	293.25	—	2,896.83	—	2,896.83	2,688.66	236.61	1,190.65	—	—	738.26	—
Oldham	67.4	—	2,833.92	.44	2,833.48	2,752.86	245.81	1,835.68	6.61	1.32	—	.88
Orange	283.29	5.27	2,618.61	56.14	2,562.47	2,255.93	251.68	1,120.51	6.2	5.93	—	6.39
Palo Pinto	159.84	—	3,014.10	15.16	2,998.94	2,796.76	393.75	1,079.10	9.46	6.75	1,026.31	22.23
Panola	172.54	—	2,586.01	38.25	2,547.75	2,396.96	164.29	1,470.02	8.52	4.93	404.38	.26
Parker	268.32	—	2,338.07	—	2,338.07	1,959.05	280.52	1,219.32	6.39	2.08	266.93	1
Parker	57.39	—	1,994.42	—	1,994.42	1,932.71	147.07	1,506.20	7.11	1.06	41.62	7.21
Pecos	183.01	—	4,955.78	843.17	4,112.61	4,003.67	534.9	1,601.63	20.55	9.97	806.35	123.92
Polk	955.02	—	2,632.92	—	2,632.92	1,480.29	273.28	937.22	8.04	—	—	—
Potter	204.93	35.68	3,433.14	37.8	3,395.35	3,229.00	353.7	1,800.37	26.81	1.44	—	84.14
Presidio	87.75	—	2,288.73	6.28	2,282.45	2,176.12	316.97	1,381.62	6.9	1.26	—	11.3
Rains	107.89	—	1,316.18	—	1,316.18	1,237.01	52.99	898.84	4.45	2.92	—	.25
Randall	15.39	—	472.95	—	472.95	461.36	29.45	287.35	.55	.85	.09	—
Reagan	299.01	—	3,251.76	4.94	3,246.83	3,036.67	304.18	1,646.22	15.75	.24	507.76	1.41
Real	45.52	—	2,165.20	8.44	2,156.75	2,107.20	63.88	704.85	1.84	806.17	—	.73
Red River	74.22	—	2,236.48	—	2,236.48	2,165.70	145.21	1,279.82	1.79	7.81	555.41	—
Reeves	111.25	—	3,157.87	—	3,157.87	3,000.07	213.83	1,339.49	—	3	415.73	14.67
Refugio	76.17	—	2,722.89	39.1	2,683.79	2,618.50	199.42	1,323.55	—	1.9	587.37	7.09
Roberts	—	—	3,939.27	1,021.26	2,918.02	2,918.02	117.41	1,436.23	2.02	3.04	—	10.12
Robertson	312.27	—	2,484.28	211.18	2,273.10	2,085.30	213.25	1,419.79	4.64	7.02	—	14.62
Rockwall	113.69	—	2,123.36	.06	2,123.30	1,971.54	450.5	1,233.65	9.14	—	—	5.48
Runnels	86.33	—	2,485.19	—	2,485.19	2,434.97	206.75	1,474.23	.53	.7	500.26	9.47
Rusk	58.51	—	1,634.29	47.86	1,586.43	1,540.73	263.38	1,162.29	9.87	7.17	—	—
Sabine	133.49	—	1,722.69	—	1,722.69	1,438.28	111.75	921.48	9.38	.19	125.73	.77
San Augustine	231.9	—	1,857.41	—	1,857.41	1,660.91	154.14	1,261.96	11.05	1.99	—	—
San Jacinto	22.6	—	1,465.60	.05	1,465.55	1,373.45	256.2	981.56	1.75	16.84	—	1.4
San Patricio	170.15	—	2,022.54	21.69	2,000.85	1,872.61	282.35	1,293.24	5.21	—	.01	55.21

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
TEXAS—Con.											
Kenedy	98.17	—	34.25	4.57	22.83	—	6.85	—	4.57	—	2.28
Kent*	1,187.50	8.1	313.66	10.42	—	—	11.57	90.28	—	42.82	—
Kerr	60.79	2.46	92.09	67.72	54.27	9.61	.48	25.6	—	31.93	18.38
Kimble	123.13	5.46	77.34	9.73	3.32	—	745.2	—	27.76	19.45	43.65
King	1,080.36	—	211.31	62.5	32.74	—	264.88	20.83	—	—	65.48
Kinney	30.86	.59	32.33	4.41	65.55	—	16.75	6.47	10.29	119.05	24.69
Kleberg	83.43	—	163.79	52.96	58.07	6.46	2.47	41.22	95.37	32.98	75.48
Knox	120.68	—	101.47	13.11	19.66	—	17.63	10.4	414.46	64.63	52.43
Lamar	75.09	—	65.92	21.32	27.82	5.77	2.01	24.73	4.68	36.42	2.47
Lamb	89.6	—	102.01	17.48	15.74	1.13	.8	10.14	3.54	17.81	54.91
Lampasas	85.82	2.27	102.2	12.29	2.56	—	2.85	21.38	29.54	29.66	28.2
La Salle	174.83	1.15	98.96	47.01	293.25	—	3.63	2.31	40.74	68.78	112.65
Lavaca	101.9	.32	80.49	34.76	14.57	2.01	5.51	23.63	14.52	39.53	50.29
Lee	115.22	—	90.57	4.99	3.25	—	7.89	10.32	8.79	48.82	28.39
Leon	120.44	—	40.73	3.66	24.52	—	3.38	—	36.08	20.86	14.73
Liberty	90.62	2.43	70.51	15.74	25.15	2.02	8.71	10.14	27.78	37.57	33.27
Limestone	107.01	3.7	118.15	30.01	—	1.39	.72	10.32	23.76	30.15	41.96
Lipscomb	259.66	—	125.93	33.11	—	—	26.29	13.63	—	74.98	70.11
Live Oak	228.84	.69	148.21	7.65	4.51	—	8.14	17.56	6.96	34.13	40.02
Llano	97.97	—	83.9	14.07	—	—	8.55	8.71	5.68	92.76	26.28
Loving	489.36	—	1,106.38	35.46	—	—	56.74	—	—	—	63.83
Lubbock	59.96	14.8	111.07	64.69	37.87	3.04	5.92	42.07	30.69	41.15	67.69
Lynn	85.31	—	96.24	10.47	20.95	—	14.42	10.47	9.71	17	46.75
McCulloch	59.81	9.89	85.12	26.8	13.69	9.32	48.42	56.71	43.59	29.91	148.15
McLennan	88.67	2.93	122.71	48.97	67.23	2.86	3.89	59.75	12.81	56.44	37.64
McMullen	778.47	—	141.43	1.25	—	—	47.56	2.5	—	86.36	15.02
Madison	104.06	—	65.42	9.85	17.36	—	1.75	3.25	10.35	19.94	36.88
Marion	73.06	2.49	83.99	1.05	2.68	—	—	—	8.72	9.01	1.34
Martin	234.21	—	72.42	4.03	22.39	—	21.38	12.31	59.71	26.63	47.41
Mason	119.23	1.95	56.14	4.45	13.34	—	10.84	24.18	144.8	29.74	48.64
Matagorda	151.92	66.38	115.7	30.32	39.28	7.2	135.79	17.8	44.56	15.71	32.39
Maverick	32.77	9.15	55.56	28.35	26.87	3.35	38.94	18.34	65.89	49.09	34.4
Medina	41.23	6.65	50.31	.57	9.87	—	7.83	27.63	3.34	20.56	13.29
Menard	187.63	—	64.8	93.6	33.46	—	20.75	17.79	—	85.56	76.24
Midland	54.07	47.98	150.13	61.18	50.23	6.15	10.88	38.23	16.34	98.87	55.87
Milam	136.53	.54	78.68	10.89	4.92	.88	4.76	4.34	15.14	25.11	3.92
Mills	98.17	—	23.49	12.8	20.77	—	10.91	4.2	10.07	20.14	53.49
Mitchell	166.74	—	35.44	25.88	35.21	—	—	12.22	21.22	28.77	30.77
Montague	83.75	—	84.91	20.02	7.27	—	3.38	10.43	15.97	28.12	3
Montgomery	56.52	1.68	98.58	21.14	24.71	.49	51.37	7.03	3.29	68.82	4.62
Moore	27.54	—	100.84	27.28	—	2.47	16.16	17.86	—	19.05	56.98
Morris	29.71	—	92.97	16.51	2.41	—	1.36	1.81	73.67	24.13	46.22
Motley	166.92	—	—	26.32	—	—	9.02	—	—	15.04	—
Nacogdoches	48.79	10.61	81.9	51.24	51.95	3.86	3.96	15.97	99.25	57.86	51.86
Navarro	127.85	1.16	108.48	51.47	101.84	2.49	25.24	40.57	43.74	29.55	40.37
Newton	24.55	.28	56.03	12.27	21.04	—	3.51	1.12	6.59	11.36	15.92
Nolan	82.65	2.38	112.4	74.89	2.87	5.01	3.97	27	22.91	32.32	63.29
Nueces	53.79	94.63	165.94	64.68	7.94	4.13	2.91	49.28	49.53	12.21	51.6
Ochiltree	191.67	.68	110.91	38.45	34.13	17.52	4.66	52.21	—	12.51	45.73
Oldham	138.77	13.22	181.94	7.93	3.96	—	25.55	16.3	—	54.63	39.21
Orange	83.76	22.38	106.46	33.64	51.31	4.07	28.06	7.67	81.85	128.53	30.56
Palo Pinto	75.64	16.81	95.04	27.33	30.59	5.42	6.44	21.76	40.96	42.96	36.01
Panola	118.61	4.72	66.77	27.12	58.21	.61	2.66	9.35	12.93	1.53	18.78
Parker	80.71	.22	78.45	22.7	32.35	—	1.54	12.46	19.63	42	10.03
Parmer	109.78	—	69.69	15.19	28.55	—	3.17	10.38	—	19.42	29.99
Pecos	121.78	2.63	60.19	15.72	423.27	—	33.64	99.58	61.66	19.94	17.74
Polk	88.01	.29	27.41	7.62	41.17	.33	.07	11.49	55.49	10.53	27.57
Potter	191.9	24.34	223.43	110.77	12.57	—	1.39	72.04	78.49	76.34	71.3
Presidio	152.52	1.51	62.89	16.95	116.87	—	7.91	17.7	99.3	66.66	26.36
Rains	85.91	—	38.89	12.33	23.38	—	3.3	—	—	20.71	7.37
Randall	17.54	—	64.28	6.8	—	—	1.51	3.33	.68	5.41	3.13
Reagan	138.69	.71	106.02	56.18	8.93	—	49.84	3.29	—	58.53	102.26
Real	37.44	.37	17.25	.73	—	.37	6.24	11.38	128.49	5.51	20.93
Red River	84.1	.21	34.24	17.26	12.04	.72	1.72	.14	46.71	24.43	9.03
Reeves	53.89	1.67	100.11	28.08	403.99	2.53	209.96	24.34	44.15	11.41	65.56
Refugio	108.19	5.44	60.61	21.64	3.29	—	57.95	11.26	26.19	25.18	38.72
Roberts	433.2	1.01	207.49	47.57	3.04	—	12.15	34.41	—	—	4.05
Robertson	87.75	1.8	111.07	6.7	21.07	.26	3.48	15.46	72.09	24.55	42.07
Rockwall	96.04	.5	123.65	14.11	17.8	—	.67	21.96	6.71	108.34	7.5
Runnels	113.67	—	58.72	14.55	24.28	—	.96	18.14	19.28	27.52	18.4
Rusk	82.86	.59	61.37	14.28	22.57	1.05	2.15	4.21	9.96	12.08	4.54
Sabine	102.37	—	72.11	4.02	.19	—	—	5.75	42.23	20.2	7.56
San Augustine	77.88	.87	66.95	13.17	8.32	—	.25	.37	23.85	32.42	27.2
San Jacinto	104.37	—	57.82	6.76	—	—	2.51	—	—	44.45	21.25
San Patricio	86.49	4.49	82.16	14.28	24.44	4.16	33.99	11.99	25.87	27.92	22.46

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
TEXAS—Con.											
Kenedy	29.68	79.91	—	2.28	—	—	—	—	—	—	8,349.32
Kent*	129.63	900.46	—	321.76	113.43	—	—	—	—	—	8,041.67
Kerr	20.6	83.22	35.91	25.07	147.1	—	977.56	975.82	413.95	320	743.18
Kimble	64.06	37.72	28.23	195.97	25.62	—	426.81	418.98	193.36	44.13	953.26
King	443.45	690.48	—	163.69	—	—	—	—	—	—	15,008.93
Kinney	59.08	74.96	28.51	82.89	142.86	—	848.03	848.03	299.82	223.4	1,322.75
Kleberg	42.04	92.7	8.67	70.63	222.29	—	689.93	689.93	1.65	561.58	888.54
Knox	62.37	49.94	52.43	83.16	105.54	—	527.68	527.68	44.97	217.85	1,603.62
Lamar	24.26	78.14	31.2	50.82	145.86	7.16	747.65	747.65	481.29	190.19	489.29
Lamb	51.57	109.28	21.22	36.09	60.51	—	264.53	262.06	90.07	16.61	1,334.58
Lampasas	25.52	45.91	31.11	85.24	328.73	—	490.42	490.42	381.63	41.31	815.13
La Salle	71.91	47.17	28.86	36.95	93.19	—	414.98	414.98	—	98.14	635.16
Lavaca	53.78	77.68	13.19	41.17	485.16	—	333.19	333.19	25.43	89.82	802.51
Lee	85.03	64.33	68.27	61.07	355.63	—	1,207.52	1,187.16	527.28	379.45	999.93
Leon	34.32	52.01	47.64	44.33	39.04	—	838.55	838.55	677.52	131.36	859.06
Liberty	45.57	44.3	27.68	87.61	180.51	—	752.44	751.49	416.85	93.85	771.24
Limestone	47.05	87.43	27.41	16.23	146.43	—	573.96	557.49	327.67	142.25	1,121.66
Lipscomb	164.88	184.36	3.89	6.49	241.16	—	85.36	85.36	—	34.08	1,458.62
Live Oak	40.51	62.68	32.76	34.92	112.41	—	491.42	490.34	333.5	83.08	1,159.78
Llano	55.83	84.29	16.1	243.29	221.52	—	372.6	372.6	—	15.24	689.06
Loving	659.57	8,567.38	—	2,510.64	—	—	—	—	—	—	7,475.18
Lubbock	14.65	108.52	71.78	42.48	376.6	17.47	1,851.90	1,851.50	509.64	478.91	1,769.16
Lynn	31.72	95.17	23.07	39.47	92.29	—	358.83	358.83	297.51	37.49	1,107.01
McCulloch	33.7	103.29	14.49	44.86	969.4	—	1,583.85	1,583.85	1,071.43	348.4	2,104.67
McLennan	31.63	81.26	911.57	66.99	179.33	—	14,309.92	14,309.25	368.27	1,172.12	13,049.54
McMullen	239.05	301.63	—	—	55.07	—	5.01	—	—	—	10,505.63
Madison	29.62	36.13	40.97	8.68	55.99	—	1,287.63	1,287.63	311.25	193.17	904.96
Marion	36.63	100.77	25.98	33.27	16.11	—	438.83	438.83	376.8	—	451.87
Martin	80.9	76.86	13.31	60.32	76.86	—	328.83	328.83	102.88	85.74	1,747.83
Mason	18.9	71.71	5.84	39.47	266.54	—	118.12	118.12	68.09	—	608.12
Matagorda	42.86	132.93	20.76	157.89	56.74	—	1,077.03	1,074.07	53.41	165.09	2,706.38
Maverick	18.88	37.03	26.67	56.98	81.16	—	612.14	592.25	157.96	127.46	1,121.64
Medina	26.69	42.25	34.98	50.96	238.98	—	785.85	785.65	128.21	299.21	697.28
Menard	36.85	50.83	20.75	5.93	210.08	—	318.51	318.51	—	—	731.47
Midland	23.52	97.3	75.57	104.3	153.72	12.88	1,814.45	1,814.45	449.79	338.92	2,151.25
Milam	43.97	73.42	23.65	36.58	67.83	—	476.18	474.72	256.92	138.12	580.8
Mills	22.87	74.05	57.9	5.9	321.8	—	249	249	156.28	25.17	988.67
Mitchell	34.77	79.2	29.22	49.88	70.87	—	872.14	872.14	27.22	511.11	758.72
Montague	42.04	32.28	38.6	39.66	265.89	—	1,317.91	1,309.37	159.46	587.91	1,494.90
Montgomery	15.34	54.45	140.5	65.32	207.86	—	3,198.84	3,198.69	1,368.89	926.17	1,206.90
Moore	26.51	4.63	30.22	255.52	257.53	—	685.49	685.49	634.17	36.03	585.22
Morris	36.95	69.14	11.54	32.88	40.79	—	221.99	220.55	56.48	36.19	645.68
Motley	57.89	62.41	—	60.9	176.69	—	86.47	86.47	—	86.47	1,197.74
Nacogdoches	18.98	66.67	50.27	26.04	82.01	—	1,422.36	1,393.73	331.19	124.41	909.82
Navarro	34.54	81.88	62.65	14.63	112.64	—	1,122.48	1,117.03	311.77	298.4	1,006.76
Newton	32.47	63.68	8.42	3.3	137.04	—	156.18	156.18	133.6	—	527.95
Nolan	32.93	126.15	58.58	76.24	128.04	10.08	890.16	854.12	451.44	13.13	1,156.87
Nueces	49.71	72.06	64.36	106.36	217.25	—	2,314.57	2,314.57	555.26	494.84	2,121.98
Ochiltree	52.44	151.86	3.75	43.23	208.17	—	122.28	122.28	—	42.09	640.54
Oldham	174.89	178.41	—	73.57	80.62	—	115.86	115.86	—	115.86	1,293.83
Orange	42.05	61.1	339.66	95.79	302.74	3.8	7,537.35	7,537.35	291.77	1,575.48	6,459.14
Palo Pinto	30.32	82.35	36.6	104.66	202.18	—	1,251.19	1,251.19	259.99	499	762.64
Panola	41.57	90.88	13.28	41.84	150.79	—	538.06	521.25	120.53	294.07	1,357.70
Parker	29.88	46.63	53.19	33.56	379.02	—	1,118.07	1,112.98	690.52	275.95	653.06
Parmer	20.38	18.26	12.11	32.59	61.71	—	198.5	198.5	150.44	—	538.79
Pecos	103	188.02	36.82	257.26	108.94	—	596.67	596.67	—	397.58	2,091.32
Polk	49.95	170.36	38.97	5.77	1,152.63	—	5,856.30	5,856.30	226.36	5,268.56	2,227.25
Potter	34.48	111.12	244.66	63.4	146.91	19.43	4,054.09	4,054.09	1,006.93	310.6	4,979.21
Presidio	55.49	40.67	69.17	41.05	106.33	—	1,396.81	1,389.28	345.84	407.86	252.2
Rains	27.58	44.99	5.85	60.24	79.17	—	383.02	383.02	3.81	347.95	1,651.67
Randall	10.03	48.54	10.47	.78	11.58	—	207.99	207.99	198.24	—	205.86
Reagan	150.45	83.69	4	102.73	210.16	—	296.43	296.43	—	220.5	1,396.33
Real	8.81	20.19	125.92	209.99	49.56	—	1,314.61	1,314.61	—	—	427.31
Red River	33.74	22.21	9.67	24.64	70.78	—	343.86	343.86	4.3	172.43	686.87
Reeves	35.48	106.92	30.55	108.52	157.81	—	685.72	685.72	21.34	165.74	1,025.88
Refugio	79.34	37.71	13.67	209.41	65.29	—	266.23	266.23	—	42.9	1,500.70
Roberts	100.2	339.07	17.21	267.21	—	—	303.64	303.64	303.64	—	1,571.86
Robertson	64.49	85.43	55.6	47.42	187.8	—	854.08	854.08	718.92	26.41	653.14
Rockwall	33.41	62.92	141.69	87.99	151.76	—	2,542.29	2,542.29	1,715.69	154.92	566.54
Runnels	52.15	51.62	21.82	28.66	50.22	—	829.36	816.83	268.19	517.97	1,074.67
Rusk	27.96	56.01	32.59	29.17	45.71	—	641.99	641.99	360.49	126.02	624.24
Sabine	26.72	55.73	10.25	33.61	284.4	—	462.99	437.52	1.92	146.61	1,546.20
San Augustine	44.47	84.83	2.11	3.23	196.5	—	111.54	109.43	—	17.64	587.01
San Jacinto	35.38	63.49	25.86	10.02	92.1	—	950.09	950.09	662.93	273.64	1,109.99
San Patricio	35.34	59.55	40.95	44.85	128.24	—	669.61	667.71	261.45	94.14	895.29

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenues										
	Population ¹	Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal government	From state government	Total	Taxes		Charges and miscellaneous general revenue	
								Property	Total	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
TEXAS—Con.											
San Saba	6,024	2,328.02	1,856.57	1,057.27	15.94	1,041.33	799.3	557.44	453.69	241.87	146.08
Schleicher	3,088	3,481.54	3,351.68	860.75	5.83	854.92	2,490.93	1,607.51	1,505.51	883.42	674.55
Scurry	18,248	2,351.76	2,232.68	817.46	13.48	803.98	1,415.22	943.67	785.62	471.56	325.68
Shackelford	3,296	2,214.50	2,095.57	935.98	—	935.98	1,159.59	954.49	840.11	205.1	129.55
Shelby	22,677	2,007.76	1,839.26	1,089.08	11.82	1,077.26	750.19	486.53	402.3	263.66	179.87
Sherman	2,818	3,400.64	3,313.70	455.64	—	455.64	2,858.06	2,099.01	1,958.48	759.05	473.03
Smith	165,002	1,933.21	1,840.09	694.85	85.42	609.44	1,145.23	808.06	606.8	337.18	200.39
Somervell	5,986	13,276.65	13,220.18	214	29.07	184.93	13,006.18	12,024.72	11,938.86	981.46	287.5
Starr	53,974	2,307.93	2,192.44	1,395.62	15.49	1,380.13	796.83	470.52	408.12	326.31	235.67
Stephens	9,798	2,795.47	2,673.91	881.51	372.01	509.49	1,792.41	948.66	784.14	843.74	775.46
Sterling	1,411	3,895.11	3,836.29	164.42	—	164.42	3,671.86	3,408.22	3,301.91	263.64	101.35
Stonewall	1,813	3,306.67	3,118.04	589.08	11.58	577.5	2,528.96	1,876.45	1,720.35	652.51	523.99
Sutton	4,449	3,204.32	3,120.03	483.7	259.16	224.54	2,636.32	1,945.38	1,763.99	690.94	441.67
Swisher	8,495	2,787.88	2,461.33	1,176.93	5.53	1,171.39	1,284.40	724.07	608.59	560.33	413.42
Tarrant	1,305,185	2,653.00	2,362.49	604.92	42.47	562.45	1,757.57	1,201.89	942.98	555.68	333.61
Taylor	122,130	2,106.85	1,964.09	850.11	50.72	799.39	1,113.98	799.07	592.95	314.91	196.83
Terrell	1,237	4,238.48	4,147.94	235.25	—	235.25	3,912.69	3,177.04	3,032.34	735.65	138.24
Terry	13,093	3,203.01	2,774.61	848.47	31	848.16	1,926.14	1,084.70	981.82	841.44	642.56
Throckmorton	1,797	2,494.71	2,346.69	1,081.80	76.79	1,005.01	1,264.89	1,020.59	936.56	244.3	120.76
Titus	24,909	4,831.63	4,549.68	932.92	90.09	842.83	3,616.77	1,026.61	806.5	2,580.15	2,275.96
Tom Green	102,580	1,802.11	1,694.85	677.05	83.52	593.54	1,017.80	724.13	553.58	293.67	192.13
Travis	683,967	4,547.01	2,591.01	441.35	128.11	313.23	2,149.66	1,441.88	1,101.02	707.78	416.43
Trinity	12,454	2,163.24	2,079.25	929.26	72.35	856.91	1,149.99	673.84	592.1	476.15	419.7
Tyler	20,283	1,735.69	1,691.47	756.3	14.49	741.8	935.17	546.27	479.51	388.9	358.58
Upshur	34,909	1,481.42	1,440.52	771.63	24.95	746.68	668.88	537.48	466.01	131.4	67.63
Upton	3,816	6,182.65	5,970.91	352.2	2.88	349.32	5,618.71	4,349.32	4,242.92	1,269.39	1,000.52
Uvalde	25,343	3,830.80	3,729.95	1,533.52	132.74	1,400.78	2,196.43	568.09	405.75	1,628.34	1,545.36
Val Verde	43,131	2,164.61	2,026.80	1,225.29	178.09	1,047.21	801.51	462.92	336.35	338.6	240.99
Van Zandt	42,579	1,588.39	1,541.56	756.97	27.83	729.14	784.59	547.57	460.16	237.02	103.6
Victoria	81,541	3,210.14	3,130.03	751.85	57.71	694.14	2,378.18	1,025.43	822.51	1,325.75	1,221.42
Walker	54,417	3,688.30	3,069.85	583.86	32.4	551.46	2,485.99	514.69	377.03	1,971.30	1,375.23
Waller	26,195	2,032.68	1,958.50	820.42	—	820.42	1,138.08	913	789.77	225.08	93.49
Ward	11,994	2,696.26	2,614.22	419.63	29.51	390.11	2,194.60	1,376.10	1,261.80	818.49	692.51
Washington	28,610	3,097.03	2,801.75	1,052.36	34.78	1,017.58	1,749.39	945.44	865.08	803.95	681.09
Webb	176,792	3,013.34	2,919.39	1,726.36	609.4	1,116.96	1,193.02	724.49	563.08	468.53	321.58
Wharton	40,224	2,466.71	2,415.87	1,001.84	57.38	944.46	1,414.03	933.87	766.96	480.16	324.56
Wheeler	5,344	3,859.09	3,767.22	637.72	.94	636.79	3,129.49	1,936.19	1,801.65	1,193.30	959.58
Wichita	128,064	1,957.63	1,750.87	595.14	86.21	508.93	1,155.73	782.32	620.28	373.41	209.08
Wilbarger	14,308	3,766.01	3,654.04	1,281.52	505.38	776.14	2,372.52	1,159.35	1,056.12	1,213.17	1,041.79
Willacy	19,419	2,229.05	2,148.87	1,381.59	27.96	1,353.62	767.29	587.93	494.77	179.36	107.68
Williamson	198,286	2,336.60	2,127.29	607.61	8.09	599.52	1,519.67	1,144.59	1,020.73	375.08	205.63
Wilson	28,867	1,696.44	1,649.81	865.8	16.42	849.38	784.01	478.96	420.03	305.05	228.5
Winkler	8,043	3,440.38	3,354.35	785.53	101.08	684.45	2,568.82	1,679.10	1,560.86	889.72	627.5
Wise	40,451	1,654.97	1,609.65	671.9	49.76	622.14	937.75	699.09	623.84	238.66	169.12
Wood	33,321	1,933.23	1,868.16	556.53	4.86	551.66	1,311.64	789.05	682.87	522.58	383.06
Yoakum	8,325	4,953.51	4,695.74	402.16	4.08	398.08	4,293.57	3,561.68	3,452.61	731.89	487.45
Young	17,528	2,224.04	2,091.00	794.39	14.78	779.61	1,296.61	706.58	551.23	590.03	485.97
Zapata	11,100	2,457.66	2,336.94	628.56	94.86	533.69	1,708.38	1,538.74	1,493.77	149.37	78.47
Zavala	12,322	1,927.04	1,836.80	1,160.77	75.8	1,084.97	676.03	492.21	323.24	183.82	143
UTAH											
Beaver	5,591	4,609.01	4,249.33	2,051.87	187.44	1,864.42	2,197.46	878.02	712.22	1,319.44	1,022.18
Box Elder	39,177	2,441.28	2,172.17	1,046.61	52.1	994.51	1,125.56	701.15	563.52	424.41	266.61
Cache	83,710	1,966.84	1,643.73	814.77	38.06	776.71	828.97	465.56	311.7	363.41	239.79
Carbon	20,437	2,950.43	2,548.32	1,302.44	53.78	1,248.67	1,245.88	671.77	514.07	574.11	280.47
Daggett	752	5,590.43	5,195.48	2,847.07	408.24	2,438.83	2,348.40	1,630.32	1,408.24	718.09	261.97
Davis	214,990	2,151.65	2,002.17	961.04	42.93	918.11	1,041.12	584.77	428.73	456.35	301.31
Duchesne	13,778	4,149.59	4,009.15	1,704.96	348.6	1,356.37	2,304.18	686.17	555.09	1,618.01	1,466.32
Emery	10,402	6,546.53	6,460.39	1,610.84	127.86	1,482.98	4,849.55	2,116.13	1,961.16	2,733.42	149.01
Garfield	4,076	3,563.30	3,463.20	2,095.68	160.21	1,935.48	1,367.52	856.46	560.6	511.04	237.24
Grand	7,826	3,651.29	3,446.59	1,698.06	528.24	1,169.82	1,748.53	1,192.44	694.74	556.1	295.94
Iron	26,875	2,547.91	2,366.85	967.63	42.49	925.13	1,399.22	846.14	621.92	553.08	303.55
Juab	6,845	3,664.13	3,147.99	1,596.20	77.72	1,518.48	1,551.79	788.6	656.54	763.18	209.79
Kane	5,751	4,786.47	4,336.98	1,564.42	117.72	1,446.70	2,772.56	1,032.69	644.58	1,739.87	937.73
Millard	12,019	4,290.54	4,057.66	1,063.32	47.84	1,015.48	2,994.34	2,355.77	2,231.13	638.57	288.21
Morgan	6,660	2,115.32	1,984.38	1,098.80	31.08	1,067.72	885.59	591.74	461.86	293.84	133.33
Piute	1,404	3,083.33	2,997.15	2,349.00	93.3	2,255.70	648.15	518.52	433.76	129.63	52.71
Rich	1,799	3,796.00	3,679.27	1,939.97	104.5	1,835.46	1,739.30	1,292.38	1,142.30	446.91	207.89
Salt Lake	827,818	3,324.22	3,201.24	854.76	142.97	711.8	1,446.47	869.13	596.45	577.34	339.54
San Juan	13,221	3,720.52	3,528.93	2,185.39	407.38	1,778.00	1,343.54	699.27	570.91	644.28	291.51
Sanpete	19,883	2,710.56	2,400.19	1,232.11	57.03	1,175.07	1,168.08	475.43	343.86	692.65	485.39
Sevier	17,156	2,505.71	2,391.18	1,358.94	173.58	1,185.36	1,032.23	590.87	426.5	441.36	283.34
Summit	23,988	4,333.33	4,127.19	580.08	28.31	551.78	3,547.11	2,256.67	1,725.03	1,290.44	496.58
Tooele	29,558	3,345.90	3,227.52	1,236.38	287.94	948.44	1,991.14	620.51	469.08	1,370.63	766.66
Uintah	24,472	3,251.27	3,130.68	1,445.16	222.58	1,222.58	1,685.52	743.87	588.26	941.65	269.16
Utah	319,694	2,219.04	1,926.57	954.43	174.38	780.05	972.14	581.05	415.38	391.09	212.23

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
TEXAS—Con.												
San Saba	471.45	—	2,329.02	—	2,329.02	1,888.11	201.86	1,340.97	5.31	5.98	—	14.11
Schleicher	129.86	—	3,249.68	—	3,249.68	3,112.69	128.56	1,621.76	6.8	12.63	753.24	5.18
Scurry	119.08	—	2,327.87	—	2,327.87	2,197.39	136.01	1,504.44	9.86	10.91	—	16.11
Shackelford	118.93	—	2,601.33	—	2,601.33	2,473.60	665.66	1,875.30	1.82	.61	—	—
Shelby	168.5	—	1,897.78	—	1,897.78	1,756.89	285.53	1,379.64	1.19	7.5	—	.31
Sherman	86.94	—	3,234.21	54.29	3,179.91	3,049.68	264.73	1,851.67	13.84	4.26	408.09	1.42
Smith	80.19	12.94	1,854.67	.01	1,854.66	1,786.23	84.73	1,061.73	6.52	32.87	—	139.93
Somervell	56.47	—	12,849.98	8,215.00	4,634.98	4,593.22	834.28	2,671.90	—	—	331.44	125.29
Starr	115.48	—	2,313.15	—	2,313.15	2,239.95	370.92	1,723.52	1.83	4.67	191.59	.41
Stephens	121.56	—	2,732.90	—	2,732.90	2,635.64	219.94	1,028.17	1.53	1.33	551.34	2.14
Sterling	58.82	—	3,858.26	297.66	3,560.60	3,495.39	504.61	2,306.17	—	293.41	—	8.5
Stonewall	188.64	—	3,280.75	—	3,280.75	3,142.31	193.05	1,506.34	13.79	1.1	892.44	11.58
Sutton	84.29	—	2,936.17	—	2,936.17	2,824.90	88.56	1,487.30	8.77	17.53	326.14	59.79
Swisher	326.55	—	2,847.20	—	2,847.20	2,613.07	338.67	1,666.86	6.83	3.3	339.38	5.18
Tarrant	290.51	—	2,721.20	7.49	2,713.71	2,379.69	376.72	1,113.78	20.45	8.06	157.35	59.05
Taylor	112.13	30.62	2,143.22	—	2,143.22	1,948.78	144.86	1,075.23	14.83	12.98	—	108.34
Terrell	90.54	—	3,956.35	730.8	3,225.55	3,132.58	180.27	1,919.97	27.49	—	—	160.06
Terry	428.4	—	3,125.11	—	3,125.11	2,797.30	181.85	1,425.72	9.17	72.79	525.24	87.76
Throckmorton	148.02	—	2,774.07	—	2,774.07	2,534.22	523.65	1,994.99	8.9	41.74	—	—
Titus	281.95	—	4,832.43	12.81	4,819.62	4,399.74	536.87	1,622.22	5.46	3.17	1,797.50	—
Tom Green	107.25	—	1,879.34	—	1,879.34	1,784.64	170.92	1,059.28	9.17	1.24	—	51.35
Travis	1,759.23	196.77	4,209.72	18.25	4,191.46	2,380.04	269.21	952.55	19.75	33.14	8.6	145.67
Trinity	83.99	—	2,049.22	—	2,049.22	1,962.34	157.94	1,242.73	3.77	1.2	393.53	3.13
Tyler	44.22	—	1,765.86	—	1,765.86	1,692.35	70.11	1,099.05	.44	.64	246.36	.44
Upshur	40.91	—	1,403.82	—	1,403.82	1,359.16	120.08	1,060.84	3.81	1.09	.74	3.72
Upton	211.74	—	6,129.19	335.17	5,794.03	5,446.28	326.78	2,445.23	17.3	.52	1,615.83	8.12
Uvalde	100.86	—	3,744.47	—	3,744.47	3,674.15	317.17	2,084.76	2.49	20.48	1,210.04	3.12
Val Verde	137.81	—	2,187.50	.02	2,187.48	2,009.65	172.82	1,204.24	6.21	23.53	66.56	7.93
Van Zandt	46.83	—	1,631.91	—	1,631.91	1,579.23	269.26	1,143.19	2.87	3.95	—	2.18
Victoria	80.11	—	3,012.96	—	3,012.96	2,934.95	91.1	1,129.93	22.39	1.36	780.38	154.83
Walker	618.45	—	3,263.30	—	3,263.30	2,749.18	665.38	704.93	5.62	4.65	87.14	4.85
Waller	74.17	—	2,236.61	—	2,236.61	2,182.06	465.24	1,583.70	6.3	8.13	—	2.18
Ward	82.04	—	2,834.08	—	2,834.08	2,704.85	212.36	1,247.96	9.59	20.59	572.04	—
Washington	295.28	—	3,201.68	—	3,201.68	2,970.99	406.92	2,357.36	2.31	2.41	—	31.18
Webb	79.16	14.8	3,011.28	—	3,011.28	2,911.59	438.33	1,525.09	16.87	15.03	—	34.08
Wharton	50.84	—	2,684.27	3.13	2,681.14	2,636.54	438.79	1,773.87	33.91	20.49	—	137.7
Wheeler	91.88	—	3,609.47	230.73	3,378.74	3,301.27	102.54	1,612.84	2.99	—	927.21	18.34
Wichita	189.88	16.87	1,947.60	—	1,947.60	1,780.54	127.68	897.16	7.68	10.28	25.74	52.04
Wilbarger	111.97	—	3,570.31	—	3,570.31	3,528.38	533.62	1,689.33	3.15	6.36	784.25	.14
Willacy	80.18	—	2,158.76	—	2,158.76	2,075.80	184.05	1,644.21	5.41	1.96	10.25	—
Williamson	209.32	—	2,601.56	.03	2,601.53	2,265.82	494.52	1,574.19	7.56	10.23	—	27.16
Wilson	46.63	—	1,721.90	—	1,721.90	1,680.95	193.99	1,122.87	2.53	.03	175.74	5.37
Winkler	86.04	—	3,255.25	5.47	3,249.78	3,175.06	241.08	1,854.90	8.95	10.32	427.58	5.97
Wise	45.31	—	1,672.59	—	1,672.59	1,615.86	194.98	1,076.34	1.38	3.86	—	23.24
Wood	65.06	—	1,704.33	—	1,704.33	1,652.89	99.61	979.41	4.32	4.05	215.36	5.37
Yoakum	257.78	—	3,989.19	198.56	3,790.63	3,569.01	194.23	1,940.54	26.55	2.4	427.39	37.84
Young	133.04	—	2,149.99	—	2,149.99	1,926.35	127.05	1,135.33	9.7	5.02	166.48	6.68
Zapata	120.72	—	2,523.42	—	2,523.42	2,387.30	290.36	1,466.49	2.07	24.59	—	23.24
Zavala	90.25	—	2,072.23	—	2,072.23	1,895.80	90.33	1,296.30	—	6.74	—	10.87
UTAH												
Beaver	359.69	—	3,454.12	6.98	3,447.15	3,050.44	486.14	1,218.03	28.98	—	383.65	13.95
Box Elder	269.11	—	2,467.42	1.71	2,465.71	2,233.94	436.56	1,179.19	9.32	9.39	—	17.05
Cache	323.1	—	1,852.20	2.27	1,849.93	1,580.65	167.11	916.12	27.55	.3	—	52.65
Carbon	402.11	—	3,049.32	—	3,049.32	2,607.67	396.34	1,110.29	20.99	—	—	300.24
Daggett	394.95	—	4,942.82	—	4,942.82	4,680.85	458.78	3,010.64	6.65	—	—	21.28
Davis	149.48	—	2,052.46	—	2,052.46	1,919.05	295.19	1,117.00	11.92	9.54	—	33.52
Duchesne	140.44	—	4,165.19	2.98	4,162.22	4,041.66	554.58	1,772.46	8.56	—	1,086.59	46.89
Emery	86.14	—	6,629.88	—	6,629.88	6,294.56	1,175.93	1,942.32	58.74	34.99	—	83.35
Garfield	100.1	—	3,363.35	—	3,363.35	3,269.14	276.74	1,736.75	15.7	.74	—	15.7
Grand	204.7	—	4,026.45	—	4,026.45	3,887.55	1,555.20	1,764.76	17.25	45.23	16.48	99.16
Iron	181.06	—	2,413.95	—	2,413.95	2,312.48	315.5	1,256.48	14.62	.04	—	5.21
Juab	516.14	—	3,503.73	—	3,503.73	3,051.13	279.04	1,577.21	11.25	—	—	—
Kane	449.49	—	4,543.73	.52	4,543.21	4,066.60	653.1	1,377.33	12.35	—	828.03	12
Millard	232.88	—	3,441.97	—	3,441.97	3,251.44	265.5	1,632.83	18.55	.42	—	77.29
Morgan	130.93	—	2,093.39	—	2,093.39	1,946.85	175.83	1,340.84	9.16	—	—	—
Piute	86.18	—	2,747.86	—	2,747.86	2,683.05	252.14	2,198.01	—	—	—	4.99
Rich	116.73	—	3,742.63	—	3,742.63	3,657.59	452.81	2,349.08	18.9	—	—	40.02
Salt Lake	1,022.99	—	3,223.39	6.28	3,217.11	2,171.25	409.01	948.28	28.92	—	—	98.13
San Juan	191.59	—	3,152.41	.3	3,152.41	2,937.30	358.6	1,841.01	15.96	—	—	51.96
Sanpete	310.37	—	2,692.80	.96	2,691.85	2,451.34	324.7	1,288.44	13.38	—	318.16	13.58
Sevier	114.54	—	2,417.81	—	2,417.81	2,315.05	292.84	1,219.22	8.8	—	—	206.98
Summit	206.14	—	5,419.67	—	5,419.67	5,240.66	2,244.62	2,226.15	23.85	—	—	54.65
Tooele	118.38	—	3,101.19	51.86	3,049.33	2,911.16	614.05	1,140.67	5.31	—	337.2	44.83
Uintah	120.59	—	3,263.18	2.25	3,263.93	3,109.19	405.93	1,232.27	30.2	107.59	—	182.09
Utah	292.47	—	2,493.82	.15	2,493.66	1,846.43	353.42	1,010.98	17.7	2.52	—	29.51

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
TEXAS—Con.											
San Saba	126.49	—	41	9.46	26.56	—	10.79	26.56	39.84	38.18	11.29
Schleicher	192.03	2.59	69.95	3.89	23.32	—	2.27	11.98	17.16	33.68	42.42
Scurry	107.85	6.9	82.75	28	46.53	—	4.55	14.41	17.76	32.06	96.72
Shackelford	90.72	—	79.79	2.12	32.46	—	—	2.12	—	11.83	46.12
Shelby	74.75	—	56.89	12.83	25.93	—	.26	1.72	11.55	14.95	20.59
Sherman	253.02	—	149.4	9.23	25.2	—	26.26	5.32	—	17.74	8.52
Smith	59.65	3.48	91.1	38.91	54.39	1.92	.75	14.34	6.14	28.53	24.32
Somervell	390.08	—	136.32	11.19	98.4	—	25.89	278.15	25.06	28.9	—
Starr	55.92	—	57.69	7.97	8.89	—	2.91	5.15	11.52	32.7	16.47
Stephens	91.04	.31	92.67	31.84	11.84	—	1.02	14.19	492.65	29.5	30.92
Sterling	130.4	—	107.73	109.85	—	—	85.05	10.63	—	37.56	5.67
Stonewall	108.66	2.21	116.93	24.27	22.06	—	2.76	10.48	30.34	—	107.56
Sutton	175.1	—	196.9	8.99	12.59	—	42.26	41.36	—	61.81	51.25
Swisher	105	.82	62.39	32.02	7.06	—	15.54	21.07	8.59	38.73	39.55
Tarrant	100.71	8.54	150.09	71.57	46.27	5.9	.23	83.54	43.09	98.48	21.3
Taylor	78.41	6.9	119.81	69.25	46.09	4.21	2.16	41.5	49.28	26.09	40.96
Terrell	236.05	—	67.91	12.13	88.12	—	19.4	43.65	—	—	67.91
Terry	129.23	.84	130.15	24.29	41.93	3.82	11.3	32.77	—	29.94	50.79
Throckmorton	38.95	—	12.8	5.01	65.66	—	12.24	5.01	28.94	37.28	50.08
Titus	111.93	5.62	84.07	51.83	38.66	—	7.95	25.41	13.37	19.75	118.99
Tom Green	60.27	11.19	147.39	68.94	10.42	5.09	3.82	62.69	60.67	34.72	.6
Travis	89.14	65.8	146.29	83.04	104.47	—	.5	72.73	55.95	67.9	34.47
Trinity	71.7	.32	49.94	6.66	1.12	—	1.69	1.61	—	8.67	6.1
Tyler	82.88	.44	44.37	3.6	15.14	—	1.73	.05	18.44	19.18	22.38
Upshur	57.92	—	41.22	13.32	16.21	—	1.2	1.86	21.71	13.92	13.01
Upton	291.67	—	144.92	1.83	27.52	—	21.49	83.6	4.19	34.59	51.89
Uvalde	39.93	8.96	71.22	8.44	12.19	1.34	5.05	21.86	5.13	14.24	39.89
Val Verde	63.69	4.66	106.77	63.11	34.48	3.92	3.36	24.53	113.1	40.3	32.48
Van Zandt	119	—	49.48	11.86	34.88	—	—	4.23	32.2	22.5	10.29
Victoria	88.43	23.69	164.04	60.23	50.66	7.59	9.38	23.39	49.9	34.41	30.66
Walker	77	—	101.27	6.54	25.69	5.27	38.02	38.77	30.3	950.22	26.85
Waller	151.06	—	88.3	24.43	32.53	—	14.89	9.24	1.6	16.72	6.8
Ward	125.98	1.67	143.57	17.09	37.02	—	32.85	66.53	45.27	22.76	61.03
Washington	101.12	—	102.06	11.18	26.49	—	7.69	25.48	25.62	9.68	.49
Webb	154.17	84.73	133.37	66.23	49.36	6.02	5.88	39.62	96.27	44.59	30.04
Wharton	159.23	3.46	101.33	13.33	122.29	4.87	5.84	18.79	8.48	21.26	24.31
Wheeler	224.18	—	80.84	47.72	26.2	—	9.73	2.06	—	17.03	19.09
Wichita	71.1	2.23	110.4	56.25	48.66	3.82	7.33	27.95	50.01	39.29	64.8
Wilbarger	93.23	9.64	72.83	49.27	24.95	—	5.1	4.33	30.19	380.91	71.08
Willacy	100.62	16.27	80.33	11.59	9.11	—	4.74	10.71	36.41	6.54	19.62
Williamson	76.03	3.68	73.62	32.15	58.81	3.84	2	30.97	6.51	58.43	12.11
Wilson	54.98	—	47.63	3.81	96.82	—	2.32	4.36	9.08	10.05	17.25
Winkler	47.37	3.61	85.91	10.07	121.72	.37	4.72	65.03	105.81	20.51	24.87
Wise	80.1	—	103.63	53.03	4.43	.2	4.15	6.21	47.29	13.18	6.85
Wood	100.39	—	58.01	28	42.44	—	7.26	4.68	2.7	19	25.78
Yoakum	220.66	3.84	161.32	33.39	8.53	.84	37.72	76.4	—	54.89	87.45
Young	93.96	5.36	92.77	31.78	37.48	2.28	3.25	27.67	22.36	49.06	62.36
Zapata	98.83	9.64	104.32	38.11	14.59	—	12.07	70.9	116.85	15.41	24.86
Zavala	36.36	—	74.5	62.33	3.17	—	9.5	10.87	94.06	42.36	23.62
UTAH											
Beaver	320.34	34.88	175.28	24.86	—	—	18.06	50.8	182.79	23.43	3.22
Box Elder	118.72	8.58	90.64	26.83	63.63	—	16	228.04	6.02	46.25	32.31
Cache	72.27	2.52	71.64	28.2	14.75	1.46	1.95	52.22	10.74	34.43	55.96
Carbon	285.56	6.36	138.82	18.1	42.13	—	51.13	68.36	3.13	108.97	19.18
Daggett	212.77	—	260.64	26.6	79.79	—	6.65	55.85	1.33	46.54	26.6
Davis	71.46	—	122.5	26.45	20.31	—	11.45	69.21	34.76	77.87	93.53
Duchesne	221.59	3.77	175.35	12.34	19.89	—	23.81	78.68	300.62	15.53	26.93
Emery	524.9	65.95	200.25	15.96	35.19	—	49.8	66.62	21.15	242.74	32.78
Garfield	325.81	.49	84.15	21.59	52.99	—	6.13	19.87	.49	35.33	13
Grand	284.18	—	207	56.99	68.87	—	.13	509.84	138.26	76.03	44.08
Iron	151.81	3.91	99.57	26.23	72.15	—	3.46	54.7	15.29	30.77	20.17
Juab	290.58	6.43	223.96	120.38	—	—	15.19	35.5	4.09	13.29	55.81
Kane	249.35	44.17	224.66	18.08	38.6	—	46.25	15.65	2.43	242.57	92.85
Millard	243.61	2.66	123.3	30.29	55.41	—	11.48	149.1	1.25	14.98	41.35
Morgan	91.59	—	89.34	15.32	.75	—	5.71	7.36	24.32	31.38	35.29
Piute	121.79	—	43.45	25.64	—	—	.71	14.96	—	—	18.52
Rich	197.33	—	96.16	21.68	92.27	—	28.35	16.12	13.9	199.56	—
Salt Lake	101.52	105.11	146.68	67.47	33.45	—	12.69	140.3	52.94	73.96	29.44
San Juan	256.79	11.5	79.87	14.14	55.67	—	8.62	143.41	—	15.2	96.29
Sanpete	248.6	.55	78.26	18.51	14.43	—	13.43	25.3	5.33	19.82	17.75
Sevier	144.67	8.69	126.72	37.42	104.86	—	5.71	56.54	3.15	50.54	29.79
Summit	257.5	—	214.48	106.64	104.89	—	.75	219.48	76.41	239.74	.88
Tooele	176.53	115.81	144.8	22.4	28.89	—	11.91	37.89	30.85	67.56	28.42
Uintah	404.95	—	152.58	10.17	38	—	6.74	47.97	3.88	95.95	1.51
Utah	64.86	1.06	92.88	31.67	44.54	1.42	1.84	41.93	68.19	84.86	46.1

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
TEXAS—Con.											
San Saba	85.49	49.47	12.12	44.49	440.9	—	759.63	655.05	2.49	582.17	688.41
Schleicher	74.48	125	35.95	78.37	136.98	—	519.75	490.61	215.35	—	1,927.78
Scurry	38.96	84.17	24.22	71.19	130.48	—	538.42	538.42	44.94	228.24	1,217.61
Shackelford	82.52	135.01	88.29	24.88	127.73	—	952.97	895.02	895.02	—	1,087.99
Shelby	46.35	33.6	34.7	34.13	140.89	—	917.98	917.98	404.15	144.55	865.77
Sherman	92.97	145.49	—	37.26	130.23	—	278.57	278.57	177.43	101.14	1,632.72
Smith	32.29	65.1	101.95	22.32	63.19	5.24	1,505.44	1,501.88	448.33	83.05	1,520.05
Somervell	97.56	228.37	53.79	90.88	41.76	—	211.33	211.33	—	—	5,197.96
Starr	23.01	75.76	18.38	1.56	73.2	—	433.99	357.71	—	50.41	855.82
Stephens	68.69	71.34	40.21	74.91	97.26	—	958.46	954.79	26.54	406.21	808.33
Sterling	128.28	181.43	26.22	64.49	65.2	—	375.62	375.62	375.62	—	2,420.98
Stonewall	62.88	114.18	19.86	94.87	138.44	—	179.26	179.26	—	—	2,007.17
Sutton	113.06	103.39	.67	99.8	111.26	—	13.94	13.94	—	—	1,742.19
Swisher	105.12	120.78	2	32.84	234.14	—	70.16	70.16	—	7.77	1,354.44
Tarrant	28.52	115.63	163.94	83.19	334.02	—	4,623.88	4,596.26	1,099.61	1,400.51	2,604.90
Taylor	52.53	73.27	60.11	66.84	180.51	13.93	1,021.77	1,020.45	362.99	141.55	1,200.27
Terrell	110.75	184.32	14.55	180.27	92.97	—	169.77	169.77	169.77	—	899.76
Terry	43.23	122.74	36.89	18.71	327.81	—	566.1	566.1	3.44	3.97	1,091.65
Throckmorton	79.58	74.57	20.59	57.87	239.84	—	387.31	298.27	4.45	293.82	800.22
Titus	53.51	92.7	215.87	131.72	419.89	—	4,639.05	4,639.05	612.63	1,637.76	2,997.07
Tom Green	21.93	90.55	77.28	8.02	94.71	—	1,571.79	1,502.38	462.91	28.57	1,432.99
Travis	43.19	94.37	270.79	91.68	1,743.35	68.07	9,243.80	9,243.80	971.62	5,814.10	5,293.80
Trinity	75.08	59.74	16.62	86.88	86.88	—	564.48	557.41	250.12	307.29	610.41
Tyler	46.69	70.26	16.02	4.24	73.51	—	307.1	307.1	81.84	135.58	317.16
Upshur	29.39	39.02	13.58	26.58	44.66	—	589.48	589.48	122.15	385.49	600.99
Upton	140.2	177.94	29.87	349.58	347.75	—	316.04	316.04	—	—	2,410.38
Uvalde	38	52.91	32.91	1.18	70.32	—	414.12	414.12	203.41	6.31	1,026.63
Val Verde	25.23	85.34	32.67	67.54	177.83	—	1,122.93	1,121.63	—	561.29	737.34
Van Zandt	27.71	54.56	50.49	9.84	52.68	—	957.44	944.64	455.98	118.79	779.84
Victoria	29.35	70.04	91.97	112.31	78.01	—	1,752.50	1,752.50	296.46	179.88	1,070.22
Walker	36.85	82.58	493.34	29.27	514.12	—	12,867.32	12,861.55	347.15	1,620.08	4,858.52
Waller	86.92	88.07	49.7	11.49	54.55	—	1,500.06	1,499.52	1,200.69	72.76	1,324.26
Ward	68.53	184.43	20.68	27.26	129.23	—	233.45	233.45	69.62	—	921.54
Washington	26.14	77.8	134.99	28.98	230.69	—	2,232.86	2,232.44	1,616.46	205.45	1,467.95
Webb	44.62	85.46	98.47	381.7	90.71	8.98	1,995.66	1,984.20	779.44	58.85	1,065.59
Wharton	29.29	79.33	55.19	23.57	44.6	—	1,042.01	1,041.44	568.44	192.1	1,099.39
Wheeler	88.14	121.82	.94	102.17	77.47	—	83.65	83.65	—	—	2,148.58
Wichita	36.28	79.59	42.47	147.47	160.17	6.89	1,106.85	1,106.85	337.05	440.46	1,128.21
Wilbarger	35.02	111.83	61.22	95.54	41.93	—	1,336.53	1,322.13	682.63	—	1,558.36
Willacy	32.96	61.54	12.57	10.97	82.96	—	369.33	362.25	—	79.56	614.3
Williamson	19.33	65.39	119.52	84.3	335.71	—	3,093.83	3,093.83	2,061.52	489.65	1,307.94
Wilson	20.99	52.38	51.27	3.46	40.95	—	826.72	826.72	398.21	42.92	605.57
Winkler	81.31	87.65	112.52	95.86	74.72	—	143.6	143.6	—	—	1,106.43
Wise	58.07	55.25	38.74	39.92	56.74	—	727.82	725.74	635.93	49.07	408.79
Wood	69.06	48.62	23.2	15.25	51.44	—	423.16	423.16	169.35	165.18	560.4
Yoakum	82.64	152.19	8.53	205.89	221.62	—	83.6	83.6	—	—	1,976.82
Young	68.29	67.49	23.85	15.18	223.64	—	712.12	694.15	13.12	408.26	745.84
Zapata	56.67	106.49	19.55	182.61	136.13	—	340.81	340.81	—	89.73	798.65
Zavala	44.96	105.18	51.86	23.13	176.43	—	397.5	384.76	42.2	15.09	308.63
UTAH											
Beaver	123.59	101.95	170.27	176.35	396.71	—	3,404.58	3,362.90	1,590.95	434.09	2,376.86
Box Elder	31.27	84.26	81.55	184.88	231.77	—	1,732.24	1,729.87	732.19	187.2	1,146.23
Cache	22.82	64.51	45.98	104.6	269.29	—	1,052.02	1,051.67	434.06	280.25	688.19
Carbon	58.47	156.53	101.14	118.27	441.65	—	3,476.49	3,459.36	498.31	744.83	2,048.15
Daggett	168.88	521.28	132.98	102.39	261.97	—	3,188.83	3,188.83	2,333.78	735.37	4,085.11
Davis	32.29	69.73	74.02	43.48	133.41	—	1,320.99	1,316.82	545.63	52.65	873.86
Duchesne	69.31	87.02	27.94	64.38	120.55	—	2,597.84	2,593.55	498.62	751.78	2,045.22
Emery	252.64	165.55	2,273.02	228.61	335.32	—	33,892.52	33,892.52	791.67	676.5	34,672.85
Garfield	103.53	234.79	125.37	476.69	94.21	—	3,832.92	3,831.21	2,162.66	374.88	2,715.90
Grand	69.77	154.23	123.56	211.73	138.9	—	2,845.64	2,844.88	1,204.96	330.44	2,509.97
Iron	46.4	104.63	89.79	317.25	101.47	—	2,412.95	2,412.95	1,218.98	187.87	1,283.13
Juab	92.18	187.58	182.18	235.5	452.59	—	4,133.38	4,087.80	2,059.90	312.2	3,956.32
Kane	195.79	217.35	152.67	296.47	476.61	—	4,643.71	4,097.55	435.58	743.52	4,230.92
Millard	72.63	238.79	104.09	433.4	190.53	—	1,811.05	1,801.56	1,228.89	187.95	2,504.87
Morgan	83.33	103.3	48.95	60.21	146.55	—	1,091.89	1,091.89	670.42	21.62	1,038.44
Piute	60.54	98.29	30.63	65.53	64.81	—	1,329.06	1,329.06	878.21	450.85	952.99
Rich	50.03	207.89	80.04	246.25	85.05	—	2,495.28	2,495.28	1,336.85	733.74	1,341.30
Salt Lake	39.19	107.86	69.73	115.6	1,045.85	—	7,972.59	7,963.73	177.39	6,671.46	2,826.07
San Juan	129.26	73.14	55.74	88.72	215.11	—	1,884.80	1,884.43	117.99	1,017.02	2,047.65
Sanpete	52.16	84.54	38.88	200.22	240.51	—	1,825.78	1,753.76	610.07	654.23	1,178.49
Sevier	96.12	83.76	57.53	74.55	102.76	—	2,078.86	2,078.86	996.44	204.3	1,594.78
Summit	92.63	535.1	191.01	896.49	179.01	—	5,135.23	5,107.68	2,250.08	464.19	4,424.13
Tooele	75.24	104.84	172.47	365.52	138.17	—	3,061.51	2,989.65	783.04	107.65	3,200.52
Uintah	51.36	105.59	539.02	99.3	154.75	—	6,092.64	6,088.84	—	528.44	6,448.02
Utah	53.28	59.6	84.33	109.18	647.23	—	2,748.44	2,746.89	796.12	1,195.62	1,523.80

See footnotes at end of table.

Table 51. **Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.**

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Population ¹	Revenues									
		Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal government	From state government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
UTAH—Con.											
Wasatch	12,046	3,030.13	2,648.85	1,120.54	193.43	927.11	1,528.31	936	740.41	592.31	281.75
Washington	73,161	2,740.72	2,168.74	845.01	22.09	822.92	1,323.72	720.25	506.54	603.48	378.07
Wayne	2,371	2,795.02	2,704.77	1,849.43	73.81	1,775.62	855.34	513.71	363.56	341.63	175.45
Weber	175,034	2,112.00	2,002.41	917.54	46.45	871.09	1,084.87	667.02	480.2	417.85	262.38
VERMONT											
Addison	35,079	2,035.89	1,974.91	502.49	4.42	498.08	1,472.42	1,278.17	1,271.64	194.25	123.24
Bennington	36,357	2,075.28	2,035.23	580.33	56.3	524.03	1,454.91	1,316.89	1,304.07	138.02	72.09
Caledonia	28,800	2,191.63	1,926.49	697.88	3.26	694.62	1,228.61	1,070.42	1,065.66	158.19	85.17
Chittenden	141,115	2,502.98	1,962.81	323.93	58.67	265.26	1,638.88	1,260.90	1,226.64	377.98	272.63
Essex	6,511	1,829.98	1,776.69	721.7	45.92	675.78	1,054.98	944.86	925.82	110.12	44.39
Franklin	43,465	1,952.65	1,727.27	729.97	7.57	722.4	997.31	837.8	830.37	159.51	103.21
Grand Isle	5,968	1,913.37	1,800.77	226.88	.34	226.54	1,573.89	1,427.95	1,415.38	145.95	33.01
Lamoille	21,373	2,409.91	1,978.24	491.84	9.45	482.38	1,486.41	1,288.73	1,282.69	197.68	131.1
Orange	27,562	1,961.50	1,939.12	675.93	9.32	666.61	1,263.19	1,140.92	1,135.08	122.27	48.4
Orleans	25,117	2,011.15	1,830.35	721.5	9.99	711.51	1,108.85	961.1	946.25	147.75	79.03
Rutland	62,757	1,969.60	1,915.29	514.17	32.35	481.83	1,401.12	1,176.11	1,164.97	225.01	166.9
Washington	56,437	2,094.30	1,979.52	587.81	32.59	555.22	1,391.71	1,161.38	1,156.79	230.33	153.75
Windham	42,923	2,475.20	2,284.58	405.12	42.47	362.65	1,879.46	1,639.63	1,639.54	229.83	131.74
Windsor	55,190	2,166.62	2,049.21	466.64	14.1	452.55	1,582.57	1,356.82	1,345.71	225.75	140.7
VIRGINIA⁶											
Accomack	32,065	2,008.42	1,989.21	946.2	75.16	871.04	1,043.01	778.64	599.38	264.37	183.56
Albemarle	74,189	1,813.02	1,811.58	564.6	53.61	510.99	1,246.98	1,056.80	770.09	190.18	90.62
Alleghany	12,586	2,682.03	2,624.11	1,139.12	72.62	1,066.50	1,484.98	989.91	812.17	495.07	150.56
Amelia	9,912	1,603.71	1,603.71	831.52	6.46	825.06	772.2	511.2	389.93	261	51.86
Amherst	30,065	1,374.79	1,316.91	700.65	2.96	697.69	616.26	483.72	331.85	132.55	78.53
Appomattox	12,879	1,466.42	1,439.86	855.42	5.75	849.68	584.44	488.31	340.79	96.13	46.59
Arlington	175,334	6,294.76	5,359.05	1,415.89	361.16	1,054.73	3,943.15	1,981.64	1,385.73	1,961.52	1,424.61
Augusta	59,515	1,566.45	1,563.76	719.62	41.05	678.57	844.14	617.07	407.54	227.07	169.25
Bath	4,959	2,796.33	2,794.72	655.98	131.07	524.9	2,138.74	1,886.07	1,755.39	252.67	137.53
Bedford	52,768	1,379.98	1,379.98	726.52	9.97	716.55	653.46	516.81	426.98	136.65	107.15
Bland	6,834	1,584.14	1,567.75	1,117.94	48	1,069.94	449.81	372.4	299.39	77.41	37.31
Botetourt	27,813	1,545.36	1,531.19	681.48	27.4	654.08	849.71	709.31	509.4	140.4	79.35
Brunswick	16,458	1,526.86	1,480.37	910.8	72.49	838.32	569.57	482.93	373.92	86.64	52.19
Buchanan	30,033	1,845.67	1,650.45	919.32	12.49	906.84	731.13	621.28	354.74	109.85	56.57
Buckingham	14,388	1,370.80	1,336.11	908.74	7.16	901.58	427.37	333.89	266.06	93.48	76.31
Campbell	48,946	1,545.79	1,512.18	767.66	9.81	757.86	744.51	550.79	412.17	193.72	90.53
Caroline	21,399	1,548.02	1,518.30	811.91	102.53	709.38	706.39	632.41	484.32	73.98	43.97
Carroll	27,703	1,306.07	1,278.06	794.82	15.85	778.98	483.23	369.6	261.7	113.63	63.24
Charles City*	6,887	2,362.42	2,362.42	870.05	152.46	717.58	1,492.38	1,129.81	480.62	362.57	31.65
Charlotte	12,218	1,558.68	1,547.72	1,003.03	62.29	940.74	544.69	475.36	389.67	69.32	33.15
Chesterfield	242,686	2,166.78	2,098.65	717.45	12.97	704.47	1,381.20	1,059.10	827.49	322.1	172.74
Clarke	12,543	1,644.74	1,596.43	515.27	30.53	484.73	1,081.16	931.91	797.02	149.25	84.91
Craig	4,839	1,363.50	1,339.74	810.08	46.7	763.38	529.65	408.14	319.69	121.51	101.88
Culpeper	31,981	1,895.94	1,734.87	723.24	20.61	702.64	1,011.63	815.73	615.83	195.9	113.94
Cumberland	7,845	1,841.30	1,841.30	1,273.93	493.56	780.37	567.37	493.69	389.55	73.68	35.31
Dickenson	17,381	1,995.17	1,918.65	1,139.92	101.2	1,038.72	778.72	493.64	331.86	285.08	175.36
Dinwiddie	22,961	1,732.07	1,692.87	905.14	53	852.14	787.73	621.45	488.92	166.28	87.58
Essex	9,373	1,626.69	1,575.06	733.6	7.79	725.81	841.46	766.88	548.49	74.58	34.35
Fairfax	902,492	3,159.74	2,629.97	471.72	71.52	400.2	2,158.26	1,703.77	1,346.84	454.49	339.76
Fauquier	51,765	2,053.57	2,024.46	536.97	36.97	499.99	1,487.49	1,282.18	1,046.48	205.31	121.76
Floyd	12,832	1,269.01	1,269.01	676.04	24.86	651.18	592.97	513.4	390.98	79.57	39.59
Fluvanna	16,887	1,380.94	1,370.94	667.73	3.49	664.24	703.2	590.75	501.1	112.45	53.53
Franklin	43,574	1,379.58	1,362.88	683.83	13.68	670.15	679.05	553.2	401.39	125.85	49.57
Frederick	52,459	1,886.23	1,856.38	646.68	29.01	617.66	1,209.71	891.11	679.73	318.59	231.59
Giles	16,349	1,631.29	1,590.01	772.89	44.53	728.36	817.11	626.83	496.61	190.29	106.43
Gloucester	33,659	1,633.50	1,571.70	788.35	32.59	755.76	783.36	688.14	528.39	95.22	69.43
Goochland	16,586	1,476.31	1,464.85	478.36	49.98	428.37	986.49	856.08	693.6	130.41	90.02
Grayson	16,420	1,219.18	1,204.02	787.09	11.27	775.82	416.93	332.89	250.18	84.04	45.86
Greene	12,972	1,978.57	1,873.57	955.98	10.95	945.04	917.59	633.98	499.23	283.61	250.77
Greensville	10,954	2,013.51	2,013.51	1,280.72	15.34	1,265.38	732.79	503.65	378.22	229.14	96.13
Halifax	37,581	1,602.70	1,532.26	936.19	73.49	862.7	596.07	499.93	315.98	96.14	47.55
Hanover	76,781	1,810.51	1,696.93	584.99	9.01	575.98	1,111.94	970.08	746.34	141.86	100.58
Henrico	232,810	2,346.45	2,243.35	661.28	58.43	602.85	1,582.07	1,147.97	795.12	434.1	299.54
Henry	56,326	1,471.38	1,379.88	716.88	21	695.88	663	503.21	319.48	159.78	104.04
Highland	2,543	1,899.72	1,791.19	878.49	51.51	826.98	912.7	704.68	595.75	208.02	137.63
Isle Of Wight	28,391	1,778.27	1,759.78	677.36	7.11	670.25	1,082.42	978.23	779.61	104.19	35.86
James City	41,370	1,957.51	1,890.09	305.87	4.79	301.09	1,584.22	1,363.23	1,034.37	220.98	107.95
King And Queen	6,390	1,813.77	1,813.77	980.91	28.33	952.58	832.86	696.4	625.98	136.46	27.23
King George	16,379	1,494.05	1,494.05	683.31	9.83	673.48	810.73	692.29	539.29	118.44	87.37
King William	12,333	2,014.43	1,971.05	818.13	14.03	804.1	1,152.92	1,011.68	847.4	141.25	65.84
Lancaster	11,418	1,668.42	1,648.27	575.14	28.9	546.24	1,073.13	773.52	648.01	299.61	44.14
Lee	24,257	1,551.72	1,521.09	1,092.72	50.91	1,041.80	428.37	344.02	239.15	84.35	42.05
Loudoun	123,333	2,484.66	2,384.30	448.25	42.12	406.13	1,936.05	1,576.84	1,287.55	359.21	180.6
Louisa	23,321	1,773.21	1,763.65	532.95	4.2	528.75	1,230.69	1,020.80	952.27	209.9	38.72
Lunenburg	11,104	1,597.08	1,532.87	941.01	7.93	933.09	591.86	483.43	380.76	108.43	59.44

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
UTAH—Con.												
Wasatch	381.29	—	2,746.80	14.28	2,732.53	2,318.61	316.29	1,098.04	9.8	—	—	75.54
Washington	571.99	—	2,811.28	.01	2,811.27	2,157.56	536.91	1,140.44	14.87	.05	—	8.82
Wayne	90.26	—	2,876.85	—	2,876.85	2,806.10	269.08	1,585.83	10.12	—	—	31.21
Weber	109.59	—	2,164.31	—	2,164.31	2,003.53	384.96	1,026.90	17.01	69.03	—	34.38
VERMONT												
Addison	60.98	—	2,098.15	.71	2,097.44	2,055.79	404.63	1,580.35	10.63	3.31	.03	2.71
Bennington	40.05	—	1,757.24	.17	1,757.08	1,723.00	164.07	1,048.99	8.61	.28	.03	1.32
Caledonia	265.14	—	2,012.43	2.19	2,010.24	1,726.42	178.33	1,080.83	8.92	.17	.31	7.29
Chittenden	474.52	65.65	2,489.03	1.28	2,487.76	1,961.45	272.35	1,165.86	16.06	.15	—	3.22
Essex	53.29	—	1,498.54	—	1,498.54	1,389.65	60.36	916.14	7.53	.15	2.76	3.53
Franklin	225.38	—	1,680.94	6.07	1,674.86	1,472.91	127.32	1,113.72	7.43	—	—	2.85
Grand Isle	112.6	—	1,639.24	45.07	1,594.17	1,263.91	69.03	922.75	5.03	.17	—	—
Lamoille	431.67	—	2,423.67	4.16	2,419.50	2,022.04	291.16	1,330.46	8.19	—	—	10.81
Orange	22.39	—	1,788.11	3.7	1,784.41	1,747.08	52.28	1,305.49	8.02	—	—	9.98
Orleans	180.79	—	1,834.45	2.03	1,832.42	1,627.58	102.24	1,184.66	3.5	.2	—	2.43
Rutland	54.3	—	1,949.41	.78	1,948.63	1,856.83	175.41	1,184.41	14.05	1.5	—	3.51
Washington	114.78	—	2,186.26	.51	2,185.75	2,049.15	297.11	1,417.21	5.83	.21	—	11.36
Windham	190.62	—	2,341.15	2.17	2,338.98	2,209.68	194.32	1,330.52	19.15	2.26	.14	13.89
Windsor	116.25	1.16	2,120.93	2.61	2,118.32	2,007.70	187.01	1,328.12	14.21	3.5	—	6.45
VIRGINIA⁶												
Accomack	19.21	—	2,069.92	—	2,069.92	2,059.19	449.18	1,149.26	24.33	225.11	.09	15.94
Albemarle	1.44	—	1,902.52	—	1,902.52	1,901.17	358.67	1,197.62	21.86	67.93	—	44.89
Alleghany	57.92	—	2,558.72	—	2,558.72	2,505.16	77.71	1,454.23	6.12	113.22	—	12.79
Amelia	—	—	1,460.35	—	1,460.35	1,458.74	130.45	924.23	10.19	82.22	—	13.42
Amherst	57.87	—	1,459.34	—	1,459.34	1,422.85	262.36	903.64	—	78.6	—	1.7
Appomattox	26.55	—	1,401.20	.08	1,401.12	1,369.52	128.97	983.54	9.01	64.14	—	2.72
Arlington	238.13	697.59	7,039.33	8.21	7,031.12	6,586.06	2,475.44	1,044.93	57.08	252.34	—	105.6
Augusta	2.69	—	1,657.63	—	1,657.63	1,656.83	306.04	1,062.00	12.27	35.67	—	8.59
Bath	1.61	—	2,623.31	3.83	2,619.48	2,617.46	228.68	1,501.31	16.74	90.95	—	29.24
Bedford	—	—	1,444.66	—	1,444.66	1,444.13	214.77	923.78	5.06	99.83	8.62	9.55
Bland	16.39	—	1,401.23	6.29	1,394.94	1,206.61	53.56	860.11	—	56.77	—	4.98
Botetourt	14.17	—	1,578.47	7.95	1,570.52	1,462.98	284.26	967.89	19.7	32.5	.32	1.19
Brunswick	46.48	—	1,495.63	—	1,495.63	1,466.95	83.97	926.48	36.21	96.49	—	2.49
Buchanan	195.22	—	1,989.58	—	1,989.58	1,728.70	36.99	1,023.57	11.19	111.41	—	5.06
Buckingham	34.68	—	1,430.98	—	1,430.98	1,392.83	53.73	909.02	—	54.28	—	5.56
Campbell	33.61	—	1,484.57	—	1,484.57	1,455.58	173.42	921.59	12.22	61.66	—	25.35
Caroline	29.72	—	1,456.42	5.14	1,451.28	1,411.23	158.7	909.25	—	85.47	—	3.74
Carroll	28.01	—	1,243.04	—	1,243.04	1,212.61	86.74	816.3	—	80.39	—	4.98
Charles City*	—	—	2,268.04	—	2,268.04	2,268.04	114.56	1,245.83	8.13	185.57	—	17.86
Charlotte	10.97	—	1,429.45	.25	1,429.20	1,401.62	8.51	994.11	5.81	121.79	—	9.49
Chesterfield	68.13	—	2,268.57	—	2,268.57	2,189.75	324.09	1,192.64	25.06	112.23	—	72.48
Clarke	48.31	—	1,491.27	—	1,491.27	1,443.99	131.71	919.8	6.54	48.55	9.97	12.44
Craig	23.77	—	1,231.45	—	1,231.45	1,228.77	13.43	790.45	—	53.73	—	6.41
Culpeper	161.06	—	2,059.79	—	2,059.79	1,905.73	279.6	1,166.35	7.47	104.12	—	9.88
Cumberland	—	—	1,935.37	—	1,935.37	1,935.37	517.53	926.45	5.61	97.51	.38	20.65
Dickenson	76.52	—	1,932.17	—	1,932.17	1,864.85	142.63	1,043.96	—	116.79	—	82.45
Dinwiddie	39.2	—	2,011.06	—	2,011.06	1,961.28	560.12	1,242.80	—	68.99	—	6.92
Essex	51.64	—	1,720.90	—	1,720.90	1,686.44	42.04	963.51	7.04	60.49	—	—
Fairfax	101.45	428.32	3,039.92	17.28	3,022.64	2,741.38	250.55	1,286.00	21.05	160.43	—	126.16
Fauquier	29.11	—	1,949.91	—	1,949.91	1,912.88	278.95	1,146.80	20.13	78.74	—	10.28
Floyd	—	—	1,097.96	—	1,097.96	1,097.96	59.69	800.58	—	1.87	—	14.57
Fluvanna	10.01	—	1,225.79	—	1,225.79	1,215.20	6.87	870.14	8.59	68.46	—	13.38
Franklin	16.71	—	1,471.96	—	1,471.96	1,448.73	325.52	1,036.86	8.15	39.52	—	42.55
Frederick	29.85	—	1,885.38	—	1,885.38	1,864.52	285.99	1,249.72	—	60.7	—	6.56
Giles	41.29	—	1,602.42	—	1,602.42	1,541.75	156.89	895.41	12.84	81.04	—	7.34
Gloucester	61.8	—	1,719.72	—	1,719.72	1,643.90	324.7	1,157.22	7.9	55.91	—	3.8
Goochland	11.46	—	1,359.40	5.43	1,353.97	1,343.78	41.48	714.1	—	58.97	—	164.23
Grayson	15.16	—	1,195.80	—	1,195.80	1,182.64	43.54	796.1	31.12	91.6	—	5.3
Greene	105	—	1,800.11	—	1,800.11	1,683.93	95.98	1,115.40	—	54.89	—	10.64
Greensville	—	—	2,361.79	—	2,361.79	2,361.79	434.36	1,567.65	7.12	5.29	—	4.02
Halifax	70.43	—	1,772.78	1.36	1,771.43	1,712.27	106.01	940.66	10.08	79.83	—	15.25
Hanover	113.58	—	2,051.48	—	2,051.48	1,994.92	537.33	1,056.90	27.05	31.43	—	53.1
Henrico	103.1	—	2,464.18	—	2,464.18	2,368.74	509.23	1,020.14	25.61	48.86	—	68.47
Henry	91.5	—	1,579.43	—	1,579.43	1,482.44	202.48	921.01	.28	80.18	—	9.84
Highland	108.53	—	2,747.54	—	2,747.54	2,688.16	1,103.81	2,004.72	7.47	76.29	—	21.63
Isle Of Wight	18.49	—	1,648.52	—	1,648.52	1,636.57	174.07	1,045.58	7.22	79.88	—	12.08
James City	67.42	—	1,081.41	—	1,081.41	918.93	139.09	—	—	62.53	8.19	10.03
King And Queen	—	—	1,956.81	—	1,956.81	1,956.81	261.5	1,197.18	—	95.62	—	—
King George	—	—	1,457.90	—	1,457.90	1,457.90	91.89	962.94	14.9	70.15	—	8
King William	43.38	—	1,850.97	.24	1,850.73	1,815.78	125.84	1,254.68	.57	54.24	—	3.65
Lancaster	20.14	—	1,494.13	—	1,494.13	1,472.85	11.91	721.4	.09	74.36	—	12.7
Lee	30.63	—	1,528.34	—	1,528.34	1,488.89	76.35	1,053.55	.04	111.14	—	5.9
Loudoun	100.35	—	2,657.54	—	2,657.54	2,531.25	333.12	1,343.44	35.22	110.64	—	85.64
Louisa	9.56	—	1,705.97	—	1,705.97	1,696.54	225.2	1,033.02	—	82.59	—	38.12
Lunenburg	64.21	—	1,445.15	—	1,445.15	1,393.01	31.88	996.67	8.83	49.8	—	12.34

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
UTAH—Con.											
Wasatch	115.47	108.17	151	33.87	71.97	—	1.16	31.21	—	95.55	—
Washington	90.12	9.01	92.08	26.78	21.3	—	7.3	188.69	6.64	101.63	67.86
Wayne	504.43	1.27	109.66	49.77	—	—	22.78	45.55	—	127.37	—
Weber	64.06	3.05	89.88	60.1	18.83	—	15.64	175.92	28.22	74.51	52.13
VERMONT											
Addison	173.38	—	34.78	16.14	—	—	—	12.94	—	23.89	43.9
Bennington	203.95	.25	69.62	95.66	—	—	.94	25.41	54.6	31.66	28.61
Caledonia	249.31	.21	30.83	37.53	.14	—	1.04	15.8	10.21	61.74	29.69
Chittenden	98.78	34.01	100.46	45.25	—	1.97	—	38.39	86.25	67.11	59.81
Essex	199.82	—	6.91	23.35	—	—	.77	2.61	—	32.56	34.56
Franklin	126.95	—	25.68	22.68	—	—	.62	7.8	3.38	41.04	12.77
Grand Isle	120.14	—	5.7	18.26	—	—	1.17	5.36	—	14.24	17.26
Lamoille	238.67	—	65.74	44.82	—	—	2.71	16.14	7.02	56.38	35.51
Orange	213.12	—	23.4	34.1	—	—	.22	7.44	—	12.15	8.82
Orleans	187.2	.4	28.63	18.63	2.55	—	.48	12.18	—	45.27	6.85
Rutland	180.04	1.78	49.57	47.48	.14	—	.43	27.57	26.29	73.47	65.43
Washington	169.76	7.8	57.5	48.16	—	.96	1.59	9.78	65.95	61.15	9.8
Windham	253.62	4.64	59.9	69.64	.82	—	.3	25.95	47.97	72.2	59.53
Windsor	192.05	.2	68.96	55.25	.22	—	.05	18.81	22.9	48.36	42.45
VIRGINIA⁶											
Accomack	14.88	60.78	50.68	52.11	32.03	—	12.79	11.01	30.13	24.42	176.83
Albemarle	22.09	86.51	110.18	24.14	6.36	8.28	3.84	20.62	25.25	4.48	24.34
Alleghany	—	—	68.49	53.39	53.95	10.89	8.1	17.24	29.56	85.25	99.71
Amelia .....	.4	—	107.55	14.12	—	5.45	7.67	8.68	32.89	20.18	23.91
Amherst .....	.53	—	59.54	17.69	31.27	.37	3.53	13.84	11.71	54.71	49.33
Appomattox	12.04	—	89.45	6.83	7.92	4.12	.54	8.08	6.29	—	41.7
Arlington	135.07	3,073.61	213.48	140.62	103.42	14.42	22.59	122.41	139.71	133.64	58.63
Augusta	2.89	35.37	43.67	25.72	33.29	3.78	4.47	11.12	21.62	17.91	17.21
Bath	—	—	122.2	43.56	36.7	16.54	13.31	39.93	105.26	8.47	153.46
Bedford	8.72	—	48.8	27.67	37.05	6.44	3.64	18.02	13.76	—	76.49
Bland	9.95	—	85.16	11.41	11.27	1.76	8.93	14.49	.29	36.44	—
Botetourt	1.33	—	97.58	18.16	31.35	6.08	5.32	23.55	.18	19.02	1.47
Brunswick	—	32.69	59.61	23.15	32.02	4.31	.49	.97	12.33	14.52	53.89
Buchanan	135.82	—	56.8	12.92	31.27	2.76	2.96	16.18	17.01	—	73.25
Buckingham	—	—	48.03	10.98	8.13	5.07	7.3	4.66	—	8.9	24.81
Campbell	17.22	.1	54.28	14.98	26.23	2.94	1.02	15.26	26.07	32.48	18.29
Caroline	—	—	8.55	13.32	31.08	7.38	5.23	8.36	17.8	8.22	27.15
Carroll	5.74	.22	64.51	16.39	7.51	1.73	2.71	4.22	—	30.54	14.33
Charles City* .....	.58	—	79.13	21.34	28.31	9.73	20.47	32.96	19.89	—	—
Charlotte	3.52	—	29.06	10.31	25.37	1.96	4.83	1.56	—	13.1	43.05
Chesterfield	19.88	6.28	122.75	100.55	54.49	11.17	15.18	38.35	23.79	69.06	25.56
Clarke	21.92	.8	73.43	14.35	4.31	8.13	.48	59.16	.16	39.07	12.84
Craig	2.27	—	83.9	4.96	.83	6.61	9.51	—	2.27	1.65	101.26
Culpeper	66.85	10.13	99.72	19.04	45.81	16.29	4.53	7.41	24.95	55.41	38.84
Cumberland	—	.25	64.37	16.95	1.66	4.21	4.72	1.15	8.16	480.94	34.29
Dickenson	82.85	—	96.77	10.64	—	2.24	2.36	118.06	1.84	47.24	52.87
Dinwiddie	1.61	—	22.34	84.8	17.16	15.11	3.4	5.23	2.96	30.53	70.21
Essex	9.92	2.13	147.55	24.33	—	9.39	51	11.84	17.39	27.85	100.39
Fairfax	44.72	.02	134.02	77.19	32.74	8.18	9.94	80.18	56	99.97	108.01
Fauquier	28.28	16.77	140.96	45.47	12.89	2.41	6.01	40.92	.04	18.08	31.08
Floyd	4.36	—	33.35	33.28	31.64	5.07	8.57	2.03	—	—	59.62
Fluvanna .....	.06	—	41.39	18.12	.06	13.86	2.96	18.65	—	14.69	17.35
Franklin	14.07	—	57.99	4.31	23.75	3.6	4.04	12.81	7.25	15.93	16.94
Frederick .....	.86	3.47	71.92	8.64	2.94	8.58	7.34	40.11	—	54.79	107.34
Giles	15.9	—	111.99	21.96	12.05	5.93	2.87	33.7	—	28.75	28.56
Gloucester	—	—	67.89	11.2	41.15	5.44	2.41	16.73	1.78	—	1.9
Goochland	37.02	—	38.1	24.9	—	12.42	11.52	51.55	—	10.25	28.76
Grayson	5.85	—	69.98	10.78	5.12	3.9	9.44	7.92	.85	7.31	47.08
Greene	—	—	84.57	15.11	.46	36.62	3.85	9.1	44.71	110.85	39.78
Greensville	1.19	—	65.27	29.76	90.29	2.74	.55	7.3	48.48	8.67	71.48
Halifax	39.41	1.04	112.32	29.03	45.55	7.42	2.61	23.63	6.65	7.32	50.64
Hanover	15.97	1.72	135.85	24.5	28.51	28.13	.49	60.35	12.69	33.86	30.65
Henrico	149.37	230.56	151.73	95.37	91.42	18.06	1.13	50.84	—	60.65	22.61
Henry	5.04	—	55.27	20.61	29.2	3.57	2.61	10.72	64.69	72.33	26.63
Highland	1.97	—	149.82	12.19	—	16.91	16.12	.39	1.97	16.91	88.87
Isle Of Wight	36.6	—	74.74	23.74	—	5.67	6.16	28.71	23.95	6.76	45.44
James City	—	—	91.95	103.67	.44	37.18	—	72.23	92.36	90.14	77.5
King And Queen	—	—	41.31	6.89	18.62	4.07	5.01	—	—	—	25.04
King George	34.31	—	82.67	33.58	—	11.84	—	15.39	20.51	—	6.65
King William	9.81	—	89.11	24.73	27.89	6.32	.57	22.87	23.27	42.57	64.38
Lancaster	—	—	85.04	13.22	54.56	3.77	8.93	9.63	8.85	16.38	28.99
Lee	23.46	4.12	61.96	5.9	21.73	2.31	2.6	5.94	2.43	30.8	39.49
Loudoun	47.67	24.82	146.47	47.4	50.58	33.55	16.15	60.57	46.23	79.9	67.78
Louisa	2.57	—	72.94	20.84	1.59	7.38	—	13.51	9.86	22.94	27.74
Lunenburg	13.69	.27	85.73	16.48	1.8	5.94	1.35	.45	—	20.71	40.53

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.					Indebtedness				Cash and securities	
	Direct general expenditure—Con.					Liquor store and insurance trust expenditure	Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure		Total	Total	Education		Utility
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
UTAH—Con.											
Wasatch	56.53	237.51	119.29	113.48	413.91	—	2,343.27	2,270.88	1,148.93	203.3	2,627.93
Washington	44.19	94.13	90.66	152.98	653.71	—	3,141.55	3,108.45	1,237.69	973.66	1,542.71
Wayne	119.36	103.33	28.68	68.75	68.75	—	650.36	650.36	229.44	228.17	1,248.00
Weber	30.14	104.8	58.3	80.65	160.79	—	1,303.34	1,289.16	466.62	65.68	1,262.18
VERMONT											
Addison	47.61	19.61	33.27	53.25	41.65	—	771.46	764.36	560.31	66.99	221.79
Bennington	73.91	20.52	23.3	35.37	34.08	—	295.02	295.02	88.32	47.47	350.58
Caledonia	48.06	27.08	22.33	94.93	283.82	—	596.81	581.42	306.7	195.94	311.01
Chittenden	38.34	42.89	70.2	92.69	509.56	16.75	2,096.57	2,063.65	289.15	1,021.66	1,088.48
Essex	78.02	3.69	4.3	72.95	108.89	—	94.3	94.3	47.15	47	506.22
Franklin	37.85	7.68	28.44	34	201.96	—	1,127.02	1,101.48	355.14	613.97	344.14
Grand Isle	80.43	12.73	25.3	35.36	330.26	—	1,161.36	1,157.17	403.32	663.37	307.31
Lamoille	79.31	4.96	54.32	67	397.46	—	917.61	908.62	416.83	88.2	325.97
Orange	63.57	2.36	17.13	41.29	37.33	—	384.77	320.4	145.27	85.37	250.27
Orleans	58.53	1	23.21	51.88	204.84	—	880.88	841.06	242.9	396.66	256.84
Rutland	63.75	13.24	37.67	66.48	91.8	—	810.3	753.1	266.49	53.89	369.06
Washington	53.28	33.83	25.75	69.25	136.59	—	1,002.14	998.8	315.24	308.5	477.49
Windham	78.82	25.37	22.58	122.41	129.3	—	608.35	605.32	169	112.13	377.51
Windsor	61.33	20.31	19.48	105.06	109.73	.89	496.05	493.46	286.57	40.99	496.72
VIRGINIA⁶											
Accomack	75.28	71.01	12.32	20.21	10.73	—	933.73	933.73	651.15	87.85	888.32
Albemarle	30.49	73.82	89.96	38.51	1.35	—	1,286.94	1,286.94	625.43	1.91	1,158.00
Alleghany	62.13	136.34	270.54	23.2	53.55	—	2,029.24	2,029.24	11.44	118.31	2,850.23
Amelia	25.22	105.63	29.56	47.42	1.61	—	716.2	716.2	496.77	—	513.12
Amherst	31.27	99.58	43.17	22.38	36.49	—	635.89	635.89	174.79	30.63	445.47
Appomattox	41.7	50.16	34.4	6.91	31.6	—	545.54	545.54	417.58	—	909.54
Arlington	63.76	214.56	546.37	143.81	272.9	172.16	10,538.42	10,538.42	540.32	842.65	8,535.94
Augusta	20.75	34.09	55.87	210.54	.81	—	1,220.68	1,210.89	604.87	—	930.54
Bath	90.54	85.7	80.46	183.1	2.02	—	2,215.77	907.24	57.27	17.14	1,226.66
Bedford	11.86	40.48	46.62	57.74	.53	—	1,244.30	1,178.14	724.47	—	526.46
Bland	26.49	55.9	11.56	11.12	188.32	—	432.1	432.1	258.12	173.98	330.99
Botetourt	26.32	115.41	46.96	48.65	107.54	—	1,083.16	1,083.16	162.69	233.6	882.93
Brunswick	28.44	84.46	19.08	39.31	28.68	—	203.49	203.49	113.87	52.31	399.38
Buchanan	29.83	59.87	19.48	119.3	260.88	—	899.98	899.98	422.7	458.63	553.09
Buckingham	41.49	32.18	12.65	219.77	38.16	—	321.45	321.45	236.59	50.81	137.55
Campbell	39.39	46.54	52.79	87.16	28.99	—	905.45	905.45	376.01	10.17	1,076.74
Caroline	43.04	47.76	49.49	145.38	40.05	—	1,205.57	1,205.57	596.71	411.56	308.47
Carroll	26.78	45.92	36.31	54.04	30.43	—	801.97	801.97	79.13	110.85	748.91
Charles City*	47.05	182.08	308.99	60.11	—	—	3,929.00	3,929.00	1,114.42	—	3,495.72
Charlotte	32.41	32.17	33.8	39.29	27.58	—	636.93	636.93	457.93	17.27	151.58
Chesterfield	62.34	59.48	142.86	35.6	78.83	—	2,252.64	2,252.64	862.37	92.46	1,638.55
Clarke	75.66	47.68	27.98	60.75	47.28	—	552.82	542.85	458.82	75.5	498.37
Craig	46.08	61.38	25.83	31.62	2.69	—	407.52	407.52	285.6	—	224.63
Culpeper	32.3	160.19	29.2	7.22	154.06	—	937.37	937.37	605.92	301.93	1,044.75
Cumberland	36.97	73.42	157.68	—	—	—	1,623.33	1,623.33	1,307.20	—	473.04
Dickenson	39.24	70.36	39.47	57.71	67.31	—	738.74	738.74	239.74	211.44	606.29
Dinwiddie	22.73	283.05	47.34	36.1	49.78	—	613.78	613.78	72.78	541	1,217.85
Essex	51.42	131.55	30.73	39.9	34.46	—	1,088.55	629.68	232.69	163.87	124.61
Fairfax	28.93	74.14	154.44	239.25	141.46	139.8	2,861.09	2,860.53	655.34	398.51	5,235.57
Fauquier	45.82	189.34	76.81	2.05	37.03	—	1,495.57	1,493.87	872.13	3.26	1,365.46
Floyd	21.35	52.76	19.79	9.12	—	—	354.74	354.74	277.98	—	295.82
Fluvanna	31.15	74.26	19.36	2.72	10.6	—	425.83	424.65	411.86	12.79	713.86
Franklin	37.36	75.39	8.19	40.02	23.22	—	805.57	702.3	385.96	152.71	634.12
Frederick	36.24	83.89	85.46	35.99	20.85	—	1,468.19	1,468.19	1,049.70	—	800.76
Giles	57.5	55.42	21.59	148.88	60.68	—	687.14	687.14	204.97	180.07	329.56
Gloucester	46.76	148.61	62.3	12.89	75.82	—	1,681.33	1,681.33	789.36	784.46	564.87
Goochland	32.14	89.11	37.8	32.92	10.19	—	544.74	544.74	1.51	—	412.22
Grayson	26.74	32.52	11.51	19.55	13.15	—	194.82	194.82	141.9	5.66	114.68
Greene	19.2	42.32	96.44	—	116.17	—	1,953.82	1,949.28	754.01	427.77	163.04
Greensville	42.09	108.54	55.78	245.57	—	—	1,925.96	1,925.96	1,595.95	—	1,510.68
Halifax	59.9	108.78	55.83	116.34	59.15	—	457.28	457.28	84.03	105.82	321.68
Hanover	46.05	138.03	31.28	238.35	56.56	—	2,200.83	1,921.83	709.16	149.2	1,259.15
Henrico	124.45	124.14	62.6	22.73	95.43	—	2,310.82	2,299.59	522.63	293.07	2,109.76
Henry	27.43	70.04	75.76	7.23	96.99	—	1,846.34	1,846.34	324.33	—	765.17
Highland	79.43	92.8	39.32	61.34	59.38	—	984.27	984.27	931.18	53.09	584.74
Isle Of Wight	51.21	86.12	19.55	83.16	11.94	—	1,226.69	1,226.69	953.26	14.55	335.7
James City	47.01	108.7	101.26	15.74	162.48	—	3,474.28	3,474.28	2,043.29	—	1,452.36
King And Queen	27.86	33.02	83.88	418.31	—	—	1,563.54	937.56	937.56	—	173.08
King George	30.65	70.46	72.9	21.31	—	—	2,642.90	2,642.90	569.45	—	907.69
King William	55.95	57.81	55.46	21.89	34.95	—	746.7	746.7	411.82	—	315.98
Lancaster	45.19	62.18	257.58	69.98	21.28	—	3,536.17	3,536.17	480.38	129.01	3,008.06
Lee	30.26	38.92	36.36	12	39.45	—	571.79	571.79	227.81	138.76	350.13
Loudoun	72.6	86.83	119.23	56.54	126.28	—	2,686.35	2,686.35	725.28	952.67	1,937.32
Louisa	32.67	148.15	172.29	10.33	9.43	—	2,595.56	2,595.56	878.31	25.73	2,680.46
Lunenburg	41.97	51.87	29.54	15.04	52.14	—	603.21	603.21	308.09	279.72	601.22

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenues										
	Population ¹	Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal government	From state government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
VIRGINIA⁶—Con.											
Madison	12,405	1,303.10	1,296.65	688.11	34.5	653.61	608.54	561.06	446.67	47.48	27.73
Mathews	8,967	1,375.38	1,375.38	561.95	10.37	551.58	813.43	729.23	627.08	84.2	45.5
Mecklenburg	30,946	1,558.36	1,472.69	861.57	36.71	824.86	611.13	489.72	313.19	121.41	76.36
Middlesex*	9,396	1,418.69	1,406.88	532.89	17.03	515.86	873.99	763.62	621.75	110.37	42.68
Montgomery	75,443	1,575.60	1,468.58	611.2	21.41	589.8	857.38	573.23	393.77	284.15	225.26
Nelson	13,529	1,554.00	1,554.00	677.8	52.11	625.69	876.19	791.34	641.95	84.85	43.61
New Kent	12,047	1,834.15	1,798.79	853.91	50.8	803.1	944.88	801.94	687.39	142.94	65
Northampton	12,908	5,501.55	5,469.63	1,243.96	44.86	1,199.10	4,225.67	682.75	517.59	3,542.92	2,716.53
Northumberland	11,226	1,503.65	1,503.65	636.38	115.18	521.2	867.27	771.6	667.47	95.67	42.49
Nottoway	15,230	2,154.56	1,689.56	1,016.02	77.94	938.08	673.54	498.03	341.76	175.51	91.07
Orange	24,512	1,713.08	1,642.91	806.38	129.04	677.34	836.53	736.74	599.46	99.79	57.6
Page	22,891	1,539.29	1,500.24	871.17	14.55	856.62	629.07	450.53	331.79	178.54	124.85
Patrick	18,075	1,198.62	1,187.22	708.66	31.15	677.51	478.56	398.51	277.01	80.06	55.33
Pittsylvania	55,774	1,291.71	1,277.53	803.03	5.74	797.29	474.5	415.52	302.11	58.99	42.99
Powhatan	19,794	1,328.69	1,328.69	554.26	44.61	509.65	774.43	733.76	503.44	40.67	17.93
Prince Edward	18,751	1,498.16	1,456.99	755	51.73	703.27	701.99	552.93	307.56	149.06	90.08
Prince George	28,401	1,660.61	1,647.51	897.93	6.8	891.13	749.59	568.54	459.49	181.05	75.1
Prince William	249,278	2,505.60	2,366.39	788.96	63.8	725.16	1,577.43	1,239.96	964.31	337.47	160.4
Pulaski	34,290	1,978.13	1,883.76	858.41	44.33	814.09	1,025.34	572.56	396.88	452.79	335.55
Rappahannock	7,206	1,335.69	1,330.14	500.69	108.52	392.17	829.45	767.83	641.69	61.62	41.49
Richmond	8,496	1,589.45	1,570.03	906.19	9.53	896.66	663.84	558.26	413.37	105.58	34.96
Roanoke	81,585	2,021.20	1,920.65	629.88	32.56	597.33	1,290.76	1,056.84	785.12	233.93	121.28
Rockbridge	19,006	1,658.63	1,623.75	656.63	24.62	632.01	967.12	690.89	459.59	276.23	155.48
Rockingham	62,432	1,719.97	1,647.92	726.21	7.43	718.78	921.71	633.07	518.26	288.63	163.31
Russell	29,134	1,598.85	1,568.00	875.82	9.92	865.9	692.18	417.31	280.87	274.87	60.03
Scott	22,949	1,433.57	1,373.52	911.63	10.98	900.65	461.89	356.49	251.43	105.41	63.36
Shenandoah	33,612	1,529.45	1,471.59	569.71	4.43	565.27	901.88	758.78	556.38	143.1	112.16
Smyth	33,076	1,598.95	1,499.00	856.6	26.33	830.27	642.4	455.68	286.67	186.72	96.17
Southampton	17,682	1,528.39	1,510.58	876.6	7.75	868.85	633.98	529.63	473.65	104.34	56.33
Spotsylvania	74,106	1,891.33	1,842.82	705.22	3.2	702.02	1,137.60	975.87	719.43	161.73	99.61
Stafford	82,488	1,949.24	1,825.44	732.7	37.74	694.96	1,092.74	913.37	736.99	179.37	86.29
Surry	6,406	2,678.58	2,660.79	600.37	11.86	588.51	2,060.41	1,946.92	1,891.66	113.49	24.51
Sussex	10,088	2,237.71	2,156.72	907.41	11.7	895.72	1,249.31	635.8	519.23	613.5	506.84
Tazewell	47,070	1,608.35	1,451.80	848.88	14.55	834.33	602.91	471.81	322.97	131.1	99.38
Warren	29,879	1,865.22	1,493.16	647.31	67.81	579.5	845.84	692.79	536.2	153.05	94.92
Washington	48,498	1,406.20	1,400.49	715.37	18.83	696.54	685.12	545.63	353.05	139.49	93.63
Westmoreland	16,549	1,682.94	1,634.72	859.27	27.19	832.07	775.45	650.43	562.57	125.02	85.2
Wise	39,494	1,948.19	1,868.79	1,027.22	12.03	1,015.19	841.57	654.68	325.95	186.89	133.29
Wythe	26,357	1,837.39	1,765.34	917.67	103.46	814.2	847.67	593.85	332.66	253.82	195.28
York	55,010	1,957.03	1,951.21	671.33	20.78	650.55	1,279.88	954.23	709.2	325.65	162.93
Alexandria City ²	117,586	3,039.80	3,025.30	644.98	127.28	517.71	2,380.32	1,840.49	1,324.30	539.83	296.16
Bedford City ²	17,957	4,177.81	2,432.42	1,045.83	101.35	944.48	1,386.59	990.53	571.7	396.06	218.08
Bristol City ²	6,368	1,965.77	1,890.55	1,028.42	3.45	1,024.97	862.12	651.07	459.33	211.06	190.48
Buena Vista City ²	40,767	2,703.78	2,051.00	637.28	70.94	566.34	1,413.72	1,086.64	680.8	327.08	257.73
Charlottesville City ²	192,342	2,942.39	2,843.69	849.53	36.27	813.26	1,994.16	1,151.63	793.01	842.53	716.01
Chesapeake City ²	4,457	927.75	649.99	86.16	—	86.16	563.83	434.6	164.68	129.23	108.59
Clifton Forge City ²	17,154	2,254.69	2,049.96	578.87	2.74	576.13	1,471.09	1,361.84	750.09	109.25	60.45
Colonial Heights City ²	6,781	2,345.23	2,141.42	711.4	7.08	704.32	1,430.03	1,099.99	754.61	330.04	264.71
Covington City ²	53,472	3,840.93	1,995.98	935.84	42.27	893.57	1,060.14	602.15	335.84	458	231.62
Danville City ²	20,990	3,707.48	2,868.13	316.96	19.49	297.47	2,551.17	2,160.41	1,231.68	390.76	159.08
Emporia City ²	9,781	4,785.20	3,568.24	454.04	66.86	387.18	3,114.20	2,467.95	1,659.85	646.25	268.68
Fairfax City ²	8,586	3,472.86	2,252.39	1,111.11	79.2	1,031.91	1,141.28	887.72	543.33	253.55	111.11
Falls Church City ²	22,586	2,903.21	2,824.27	737.98	146.86	591.12	2,086.29	1,340.74	745.82	745.55	189.94
Franklin City ²	6,649	2,652.13	2,652.13	1,368.33	188.45	1,179.88	1,283.80	1,028.88	477.67	254.93	159.72
Fredericksburg City ²	138,757	2,189.88	2,157.30	881.35	72.99	808.36	1,275.94	903.05	607.39	372.9	195.41
Galax City ²	33,446	2,915.86	1,758.15	445.85	8.97	436.88	1,312.29	947.35	450.19	364.95	279.17
Hampton City ²	22,566	3,075.16	3,075.16	1,058.23	67.85	990.38	2,016.93	1,075.29	809.63	941.64	653.2
Harrisonburg City ²	7,164	1,888.75	1,487.02	520.1	36.57	483.53	966.92	592.27	375.21	374.65	121.58
Hopewell City ²	67,250	2,470.23	2,367.21	821.28	4.58	816.7	1,545.93	1,019.43	1,013.16	526.5	305.93
Lexington City ²	15,850	3,103.22	2,309.27	999.5	40.25	959.24	1,309.78	803.47	456.78	506.31	329.65
Lynchburg City ²	176,122	2,688.18	2,249.85	954.59	117.99	836.6	1,295.26	970.71	661.79	324.54	211.68
Manassas City ²	233,430	4,082.75	3,479.72	1,293.15	221.37	1,071.79	2,186.56	1,051.02	615.97	1,135.54	754.72
Manassas Park City ²	4,288	2,273.09	2,105.41	1,060.87	153.68	907.18	1,044.54	836.75	347.95	207.79	184
Martinsville City ²	38,234	4,926.03	4,572.87	1,137.42	131.48	1,005.94	3,435.45	798.32	518.39	2,637.13	2,504.08
Newport News City ²	101,308	2,724.45	2,426.76	1,202.59	130.73	1,071.86	1,224.17	840.8	561.43	383.37	267.89
Norfolk City ²	16,145	2,966.55	2,126.23	490.62	13.87	476.74	1,635.61	1,225.46	943.02	410.16	328.52
Norton City ²	198,267	4,994.06	3,763.01	1,512.76	269.94	1,242.82	2,250.25	1,392.71	923.14	857.54	671.92
Petersburg City ²	95,548	3,381.35	2,850.38	1,176.36	215.29	961.07	1,674.02	1,196.61	680.68	477.4	252.1
Poquoson City ²	24,800	1,828.79	1,737.94	705.73	71.9	633.83	1,032.22	783.15	466.01	249.07	181.9
Portsmouth City ²	58,901	2,156.31	2,048.90	1,001.65	93.29	908.35	1,047.25	830.92	600.41	216.33	102.41
Radford City ²	430,385	2,307.29	2,213.91	736.32	27.24	709.08	1,477.59	1,017.15	693.09	460.43	354.86
Richmond City ²	18,222	3,322.70	2,255.55	805.31	144.86	660.45	1,450.23	1,061.18	711.64	389.05	178.57
Roanoke City ²	12,922	3,420.99	3,239.13	1,563.92	8.82	1,555.10	1,675.21	1,422.69	474.38	252.52	77.85
Salem City ²	23,649	3,041.61	2,894.67	771.32	44.36	726.97	2,123.35	1,244.96	591.19	878.39	483.95
Staunton City ²	6,530	3,283.77	1,199.08	183.31	—	183.31	1,015.77	674.58	410.87	341.19	212.1

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Total	Capital outlay	Direct general expenditure				
								Education services		Social services and income maintenance		
							Education	Libraries	Public welfare	Hospitals	Health	
12	13	14	15	16	17	18	19	20	21	22	23	
VIRGINIA⁶—Con.												
Madison	6.45	—	1,272.39	—	1,272.39	1,263.52	100.28	875.7	2.82	82.71	—	19.67
Mathews	—	—	1,128.25	—	1,128.25	1,128.25	71.37	743.28	11.6	2.12	—	7.69
Mecklenburg	85.67	—	1,485.39	—	1,485.39	1,408.19	83.95	829.35	22.98	63.59	—	4.94
Middlesex*	11.81	—	1,277.78	12.77	1,265.01	1,251.70	75.03	815.56	—	78.33	—	5.11
Montgomery	107.02	—	1,616.56	—	1,616.56	1,473.15	208.04	732.73	40.28	53.25	—	27.45
Nelson	—	—	1,447.26	—	1,447.26	1,447.26	98.38	969.25	8.87	68.89	—	4.8
New Kent	35.36	—	1,555.16	—	1,555.16	1,533.33	118.12	936.83	3.9	97.95	—	14.11
Northampton	31.92	—	10,656.18	—	10,656.18	10,628.22	7,230.09	1,079.33	1.08	156.34	—	28.04
Northumberland	—	—	1,529.40	—	1,529.40	1,529.40	361.84	727.33	4.63	84.18	—	4.45
Nottoway	465	—	2,038.61	—	2,038.61	1,553.64	123.37	909.19	8.6	66.58	—	5.98
Orange	70.17	—	1,709.37	—	1,709.37	1,637.12	108.4	935.46	12.69	79.59	—	11.42
Page	39.05	—	1,464.29	—	1,464.29	1,407.93	75.84	779.08	2.8	93.62	—	15.07
Patrick	11.4	—	1,258.37	.06	1,258.31	1,248.69	60.8	767.8	—	57.81	—	14.16
Pittsylvania	14.18	—	1,434.18	.07	1,434.11	1,421.58	293.45	1,024.22	7.37	94.51	—	8.5
Powhatan	—	—	1,404.01	—	1,404.01	1,404.01	264.63	1,040.47	—	56.28	—	8.08
Prince Edward	41.17	—	1,681.14	—	1,681.14	1,617.30	264.84	834.2	10.83	68.64	—	10.24
Prince George	13.1	—	2,497.66	—	2,497.66	2,485.97	876.48	1,055.56	—	53.1	—	4.68
Prince William	139.22	—	2,510.49	—	2,510.49	2,360.56	237.51	1,225.33	39.55	79.99	—	70.4
Pulaski	94.37	—	1,946.49	—	1,946.49	1,877.84	223.18	820.59	10.12	66.84	—	7.26
Rappahannock	5.55	—	1,377.88	—	1,377.88	1,370.52	80.21	836.94	7.77	88.68	—	17.62
Richmond	19.42	—	1,347.69	—	1,347.69	1,336.98	175.73	743.76	6.59	79.8	—	24.13
Roanoke	100.56	—	2,044.68	—	2,044.68	1,915.81	300.32	1,191.52	20.2	60.08	—	—
Rockbridge	34.88	—	1,907.77	—	1,907.77	1,881.09	56.88	919.55	.05	76.34	—	193.41
Rockingham	72.05	—	1,758.67	—	1,758.67	1,693.70	316.98	1,122.73	4.93	95.67	—	4.44
Russell	30.86	—	1,787.71	—	1,787.71	1,601.84	121.06	875.44	7	86.53	—	—
Scott	60.05	—	1,389.30	—	1,389.30	1,330.34	68.15	907.71	—	82.27	—	2.35
Shenandoah	57.87	—	1,375.64	—	1,375.64	1,323.37	38.5	882.39	.18	48.11	—	11.25
Smyth	99.95	—	1,750.00	—	1,750.00	1,664.05	286.55	1,067.09	22.98	114.34	—	14.6
Southampton	17.81	—	1,660.67	—	1,660.67	1,644.33	160.78	932.59	58.7	95.63	—	3.34
Spotsylvania	48.51	—	1,881.28	—	1,881.28	1,832.48	221.36	1,274.13	25.77	51.84	—	6.59
Stafford	123.8	—	1,979.05	—	1,979.05	1,853.29	244.31	1,265.53	22.19	58.87	—	4.4
Surry	17.8	—	2,475.65	—	2,475.65	2,460.66	288.48	1,605.84	—	179.36	—	62.91
Sussex	80.99	—	2,868.95	—	2,868.95	2,805.21	989.2	1,064.23	2.97	146.71	—	6.84
Tazewell	156.55	—	1,542.49	—	1,542.49	1,412.07	73.53	892.31	12.19	72.64	—	9.94
Warren	372.07	—	1,803.21	—	1,803.21	1,484.82	202.42	736.14	8.57	67.27	—	—
Washington	5.71	—	1,252.55	—	1,252.55	1,248.84	49.57	771.12	15.61	75.94	—	14.23
Westmoreland	48.22	—	1,672.85	—	1,672.85	1,587.89	222.37	953.47	11.84	91.06	—	4.71
Wise	79.4	—	1,953.11	—	1,953.11	1,860.41	112.52	1,096.75	50.13	109.41	—	10.13
Wythe	72.05	—	1,909.78	8.35	1,901.43	1,711.80	69.55	875.33	6.56	129.34	—	14.61
York	5.82	—	2,223.54	—	2,223.54	2,209.00	486.15	1,172.60	19.29	52.39	—	13.12
Alexandria City ²	14.5	—	2,954.37	24.2	2,930.18	2,896.81	250.3	861.28	37.05	254.96	—	177.56
Bedford City ²	1,745.39	—	4,142.12	—	4,142.12	2,457.87	407.14	994.82	24.73	93.22	—	22.11
Bristol City ²	75.22	—	1,927.61	—	1,927.61	1,704.46	41.77	961.68	8.64	27.32	—	20.26
Buena Vista City ²	541	111.78	2,963.45	—	2,963.45	2,265.51	87.37	896.39	158	131.65	—	16.63
Charlottesville City ²	98.7	—	3,403.26	—	3,403.26	3,035.30	573.07	1,293.57	26.63	56.55	561.25	69.88
Chesapeake City ²	277.77	—	901.05	—	901.05	776.53	51.6	—	—	—	—	—
Clifton Forge City ²	204.73	—	1,973.94	—	1,973.94	1,855.37	107.5	1,053.75	17.95	19.94	—	6.06
Colonial Heights City ²	203.8	—	1,124.61	—	1,124.61	1,992.63	190.97	953.4	50.73	15.78	—	12.39
Covington City ²	1,425.62	419.32	3,637.96	—	3,637.96	2,236.29	266.1	869.15	17.06	106.41	—	11.76
Danville City ²	265.79	573.56	1,943.83	—	1,943.83	1,616.58	282.94	49.07	—	5.19	—	—
Emporia City ²	1,216.95	—	4,435.74	.1	4,435.64	3,339.64	269.3	1,635.11	121.36	116.25	—	13.5
Fairfax City ²	1,220.48	—	3,319.47	—	3,319.47	2,412.30	159.33	1,227.35	18.05	109.71	—	19.22
Falls Church City ²	78.94	—	3,115.78	2.88	3,112.90	3,021.56	452.89	708.18	222.7	147.04	—	81.25
Franklin City ²	—	—	1,986.46	—	1,986.46	1,986.46	44.97	936.08	87.38	103.32	—	19.25
Fredericksburg City ²	32.58	—	2,183.48	—	2,183.48	2,091.55	174.95	925.64	12.93	101.31	—	—
Galax City ²	1,157.72	—	2,828.68	—	2,828.68	1,734.56	256.95	689.17	31.54	—	—	30.23
Hampton City ²	—	—	2,763.58	—	2,763.58	2,763.58	156.12	1,151.07	38.2	132.94	—	5.1
Harrisonburg City ²	401.73	—	2,138.33	—	2,138.33	1,912.62	663.32	381.49	112.09	58.77	.28	29.87
Hopewell City ²	103.02	—	2,324.89	—	2,324.89	2,250.56	228.22	832.54	—	38.23	—	139.75
Lexington City ²	793.94	—	3,191.55	—	3,191.55	2,556.34	180.57	1,069.72	107.32	107.26	—	8.77
Lynchburg City ²	250.82	187.51	2,770.39	—	2,770.39	2,434.73	409.96	1,034.45	14.85	134.2	—	12.73
Manassas City ²	279.5	323.54	4,161.73	—	4,161.73	3,583.38	377.89	1,302.15	16.78	172.24	116.93	74.72
Manassas Park City ²	167.68	—	2,268.19	—	2,268.19	2,075.56	63.43	1,023.32	10.26	152.52	—	—
Martinsville City ²	353.17	—	4,283.33	—	4,283.33	3,987.71	134.25	935.27	20.17	218.29	1,944.24	40.75
Newport News City ²	154.6	143.1	3,148.39	—	3,148.39	2,944.99	733.7	1,164.99	14.08	116.6	—	96.27
Norfolk City ²	840.32	—	2,331.06	—	2,331.06	1,597.52	114.52	667.76	36.85	85.72	—	40.07
Norton City ²	807.52	423.53	5,181.77	—	5,181.77	4,052.95	639.03	1,146.44	18.27	343.47	—	185.61
Petersburg City ²	102.08	428.88	2,906.97	—	2,906.97	2,712.66	290.93	1,023.21	21.51	225.31	—	15.72
Poquoson City ²	90.85	—	1,663.31	—	1,663.31	1,581.01	98.51	709.35	31.09	120.36	—	11.9
Portsmouth City ²	107.42	—	2,383.76	—	2,383.76	2,283.25	570.69	1,159.28	9.47	110.85	—	3.41
Radford City ²	93.38	—	2,373.91	—	2,373.91	2,109.95	353.19	984.2	20.14	40.99	—	50.83
Richmond City ²	67.15	—	2,159.29	—	2,159.29	2,113.59	255.55	896.82	39.25	202.24	—	11.36
Roanoke City ²	181.86	—	8,374.48	—	8,374.48	8,219.70	3,182.25	5,393.36	322.47	66.94	—	22.06
Salem City ²	146.94	—	3,167.11	—	3,167.11	2,974.97	362.43	1,198.19	44.27	77.55	—	9.3
Staunton City ²	2,084.69	—	2,837.37	—	2,837.37	1,205.97	261.72	—	118.22	.31	—	9.8

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
VIRGINIA⁶—Con.											
Madison	—	—	50.22	5	—	8.3	4.68	11.04	—	8.14	8.46
Mathews	10.04	.33	72.15	20.74	5.69	6.91	5.46	9.59	—	—	80.85
Mecklenburg	46.95	—	103.6	34.64	34.35	3.88	1.81	4.1	10.99	36.81	30.6
Middlesex*	—	7.34	61.94	22.03	—	6.49	7.34	22.24	—	11.17	20.11
Montgomery	30.95	—	91.34	15.26	20.04	4.02	.85	65.8	8.47	63.05	118.14
Nelson	—	—	59.95	22.25	5.99	9.83	4.07	5.32	64.6	—	70.29
New Kent	57.19	7.47	99.86	24.9	7.06	17.18	17.76	—	2.41	—	55.86
Northampton	7,721.80	—	75.84	25.02	68.1	4.88	12.24	11.54	66.01	9.06	41.14
Northumberland	1.6	—	50.95	22.89	46.94	6.06	3.83	14.88	14.88	—	51.58
Nottoway	29.22	—	109.52	35	1.44	9.32	—	2.63	2.3	9.52	90.41
Orange	36.59	3.35	81.1	10.44	1.06	18.11	.82	19.38	2.81	37.21	43.98
Page	36.87	—	87.55	9.44	10.53	3.8	—	19.83	6.55	103.36	27.57
Patrick	2.93	—	52.17	12.45	23.51	2.49	4.81	10.29	—	38.73	29.38
Pittsylvania	—	—	77.51	12.43	25.6	4.64	2.74	1.15	5.02	5.13	26
Powhatan	—	—	68.46	25.26	1.01	—	20.01	4.55	19.15	—	20.21
Prince Edward	71.04	25.97	109.65	16.11	—	2.56	6.67	46.93	4	132.26	23.84
Prince George	.07	—	76.41	15.35	11.83	7.11	4.82	10.25	19.82	85.88	9.65
Prince William	44.78	—	137.85	82.55	72.34	13.34	3.14	57.22	39.8	112.86	24.65
Pulaski	41.29	29.48	132.4	20.27	16.16	2.51	1.92	21.67	9.39	109.42	93.99
Rappahannock	3.75	—	49.54	42.74	53.15	14.57	7.63	3.47	4.16	9.02	63.56
Richmond	.59	—	87.45	17.42	132.89	10.48	23.78	—	9.06	15.07	48.14
Roanoke	10.05	1.1	101.83	55.73	45.67	5.8	.86	30.4	—	58.63	48.23
Rockbridge	13.57	—	54.82	54.51	102.49	6	7.84	15.21	40.25	3.37	89.29
Rockingham	23.59	—	49.25	21.58	53.35	10.43	2.93	19.57	11.52	46.03	47.94
Russell	33.36	—	47.16	11.98	26.57	3.33	4.32	6.86	100.3	19.63	87.11
Scott	35.03	—	72.55	16.12	19.65	—	5.58	16.56	6.32	—	40.26
Shenandoah	19.73	—	84.11	13.98	20.11	4.61	1.46	13.48	—	29.07	43.65
Smyth	50.28	10.61	95.36	8.5	6.62	3.33	4.63	12.09	3.36	26.85	60.56
Southampton	19.91	—	59.78	19.68	90.88	2.15	4.81	.45	—	22.4	54.35
Spotsylvania	—	—	55.15	53.64	7.11	14.74	2.89	19.54	—	36.64	43.17
Stafford	3.5	26.21	65.4	52.21	20.67	37.46	—	41.22	.55	—	20.79
Surry	—	—	93.19	17.8	16.08	12.8	1.09	40.59	—	—	43.4
Sussex	6.25	—	175.56	50.26	29.14	5.95	14.18	5.95	3.77	26.86	971.65
Tazewell	44.02	.93	66.5	9.48	35.48	2.53	2.06	13.64	11.15	40.77	30.3
Warren	142.44	50.97	116.1	29.12	36.25	5.99	2.34	25.17	5.19	55.09	66.9
Washington	11.24	.02	72.02	22.41	10.56	2.89	1.81	20.76	4.45	20.25	55.86
Westmoreland	13.17	—	91.37	18.01	7.07	5.14	2.54	17.89	53.6	40.24	70.22
Wise	66.54	5.65	81.66	11.93	36.97	3.47	.71	19.95	54.84	71	58.16
Wythe	44.96	—	119.63	28.72	26.37	7.17	4.82	39.53	19.65	29.75	143.3
York	4.2	1.18	52.19	92.06	22.92	7.51	13.18	16.34	14.47	122.87	55.41
Alexandria City ²	174.52	39.98	230.18	127.12	87.53	21.08	—	126.13	84.93	171.59	40.78
Bedford City ²	136.44	—	176.2	118	149.69	4.4	—	86.09	6.85	137.38	290.86
Bristol City ²	206.03	—	113.22	6.91	10.68	4.08	—	27.32	—	71.29	72.71
Buena Vista City ²	110.58	11.38	169.01	91.37	37.73	7.92	—	103.12	70.92	80.65	50.51
Charlottesville City ²	215.82	7.22	111.4	101.52	137.06	9.66	.38	40.06	42.72	28.46	55.25
Chesapeake City ²	53.4	—	168.72	55.19	—	—	—	—	—	149.88	29.39
Clifton Forge City ²	73.98	—	137.64	50.48	.47	10.38	—	56.72	—	—	60.57
Colonial Heights City ²	152.48	—	142.16	76.39	1.18	22.42	—	71.23	55.45	75.8	114.14
Covington City ²	121.07	54.31	111.57	94.27	103.47	6.19	—	49.28	87.11	117.24	72.15
Danville City ²	324.63	—	299.81	211.82	—	36.64	—	80.61	—	38.69	65.98
Emporia City ²	158.27	—	267.56	126.06	73.41	11.96	—	92.02	42.63	184.75	75.04
Fairfax City ²	192.06	50.9	199.86	61.26	—	23.76	—	52.76	37.27	—	102.96
Falls Church City ²	143.41	.22	175.11	105.86	28.56	14.08	—	77.7	68.76	79.34	56.27
Franklin City ²	232.52	6.17	139.27	86.63	4.96	—	—	70.84	26.92	—	81.82
Fredericksburg City ²	51.07	20.99	127.65	66.03	74.6	12.05	—	119.77	61.95	38.45	105.05
Galax City ²	141.66	7.5	91.01	91.76	1.17	9.87	—	58.81	19.67	72.89	215.48
Hampton City ²	145.44	—	137.42	93.15	61.91	14.4	—	63.55	39.09	473.06	51.8
Harrisonburg City ²	127.44	.56	141.4	19.4	1.68	14.8	—	58.77	43.41	641.68	93.24
Hopewell City ²	178.62	16.7	121.83	101.26	—	—	—	33.98	44.65	84.64	50.78
Lexington City ²	149.97	15.9	214.07	71.17	125.3	8.9	—	21.51	104.92	95.39	67.76
Lynchburg City ²	130.09	12.28	172.75	110.47	78.99	17.11	—	116.78	151.87	65.51	51.48
Manassas City ²	94.18	115.5	191.16	131.37	82.77	13.78	—	146.92	284.83	258.82	218.13
Manassas Park City ²	176.54	—	207.09	23.09	40.58	—	—	47.81	—	176.54	69.73
Martinsville City ²	88.04	—	152.12	108.36	122.48	6.67	—	13.57	36.02	5.86	34.52
Newport News City ²	79.79	7.08	121.16	80.77	71.14	40.14	—	67.11	156.57	71.01	58.29
Norfolk City ²	96.87	14.62	170.27	37.72	26.51	15.05	—	36.3	3.84	151.13	44.22
Norton City ²	143.39	8.75	225.25	133.19	112.06	41.91	.89	103.1	670.01	258.82	106.2
Petersburg City ²	94.37	88.74	136.72	144.14	109.11	9.8	—	62.46	173.66	88	74.83
Poquoson City ²	120.73	6.13	103.59	38.67	27.46	5.93	—	32.86	62.94	56.69	54.15
Portsmouth City ²	75.33	14.77	94.8	64.01	—	12.97	—	22.07	79.79	128.55	15.47
Radford City ²	49.95	1.87	107.46	54.26	35.27	10.55	—	58.83	8.23	223.95	46.44
Richmond City ²	104.18	—	134.09	66.83	7.34	9.51	—	58.22	20.71	151.31	81.41
Roanoke City ²	107.1	—	203.84	149.74	103.54	11.22	—	87.06	138.99	—	32.97
Salem City ²	70.45	163.14	130.49	61.23	285.47	18.27	—	94.38	1.56	234.77	31.54
Staunton City ²	160.03	—	180.4	20.52	2.6	21.29	—	87.9	59.57	7.5	270.9

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.					Indebtedness				Cash and securities	
	Direct general expenditure—Con.					Liquor store and insurance trust expenditure	Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure		Total	Total	Education		Utility
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43		44	45
VIRGINIA⁶—Con.											
Madison	24.02	56.27	21.36	85.13	8.87	—	325.19	325.19	20.72	—	275.78
Mathews	37.47	97.02	8.7	8.59	—	—	150.66	150.66	116.65	—	252.82
Mecklenburg	41.62	54.22	10.57	73.19	77.2	—	399.08	399.08	83.86	220.35	398.31
Middlesex*	50.55	67.9	1.17	74.39	13.3	—	32.03	32.03	—	—	177.74
Montgomery	36.77	76.07	44.32	44.36	143.41	—	894.74	894.74	200.02	101.63	675.29
Nelson	51.81	57.36	26.02	17.96	—	—	448.37	448.37	448.37	—	488.06
New Kent	41.26	100.52	47.07	1.99	21.83	—	768.24	768.24	564.62	—	391.8
Northampton	51.44	64.84	1,126.74	84.75	27.97	—	20,748.68	20,748.68	643.48	182.21	2,588.16
Northumberland	35.72	61.11	43.38	354.98	—	—	602.17	602.17	602.17	—	279.71
Nottoway	74.79	70.98	22.78	105.38	484.96	—	563.1	563.1	364.94	124.56	728.1
Orange	67.48	77.59	39.29	158.74	72.25	—	707.2	707.2	357.7	17.34	585.79
Page	97.86	38.05	18.48	57.49	56.35	—	498.8	498.8	273.47	208.95	142.59
Patrick	35.13	37.62	5.26	154.14	9.63	—	95.1	95.1	95.1	—	241.05
Pittsylvania	26.36	39.96	30.78	29.66	12.53	—	644.33	644.33	440.12	10.04	287.09
Powhatan	22.73	56.58	60.73	.51	—	—	663.94	663.94	562.9	—	206.43
Prince Edward	33.33	142.87	74.18	4	63.84	—	1,473.47	1,206.82	618.9	119.46	372.03
Prince George	31.2	72.53	229.01	798.7	11.69	—	3,959.65	3,959.65	72.88	41.55	960.32
Prince William	30.59	125.2	174.66	26.3	149.93	—	3,395.97	3,395.28	535.04	38.25	2,739.72
Pulaski	92.56	36.8	107.64	257.51	68.65	—	1,677.17	1,661.15	74.34	249.37	957.01
Rappahannock	43.57	100.47	22.2	1.67	7.35	—	291.42	291.42	166.53	—	552.18
Richmond	14.48	114.52	8.36	.47	10.71	—	157.49	157.49	100.75	—	375.35
Roanoke	46.88	165.13	3.97	69.72	128.87	—	3,147.29	3,147.29	426.99	780.43	2,039.48
Rockbridge	42.62	48.2	129.75	83.82	26.68	—	1,370.62	1,370.62	407.61	—	1,292.07
Rockingham	51.93	33.36	55.84	38.62	64.97	—	797.94	795.83	670.36	38.07	677.55
Russell	32.13	58.49	185.49	16.13	185.87	—	2,901.01	2,901.01	425.55	174.78	2,323.44
Scott	37.13	48.89	9.94	21.66	58.96	—	311.34	311.34	208.81	102.53	361.19
Shenandoah	39.51	26.06	68.9	16.78	52.27	—	1,177.64	1,177.64	773.41	129.3	360.32
Smyth	35.89	90.46	25.55	10.97	85.95	—	935.69	935.69	262.58	445.88	456.95
Southampton	35.91	97.33	52.31	94.11	16.34	—	1,031.67	1,031.67	668.76	8.43	404.71
Spotsylvania	38.2	77.46	94.68	30.94	48.79	—	1,841.63	1,841.63	1,503.35	39.36	999.04
Stafford	42.55	99.41	75.71	16.62	125.76	—	1,954.24	1,954.24	1,123.36	623.63	1,203.40
Surry	39.03	212.14	63.85	72.59	14.99	—	1,125.98	1,125.98	1,010.15	10.46	1,042.46
Sussex	77.91	100.12	61.66	55.21	63.74	—	2,148.49	2,148.49	—	171.19	1,525.38
Tazewell	42.21	39.52	19.76	66.65	130.42	—	597	597	252.52	144.64	130.61
Warren	50.77	57.4	8.37	20.75	318.38	—	1,154.76	1,154.76	794.77	356.64	1,021.89
Washington	35.71	31.42	26.52	56	3.71	—	604.83	604.83	320.14	—	183.84
Westmoreland	65.02	60.91	10.94	70.7	84.96	—	907.31	907.31	124.78	496.1	290.41
Wise	54.29	54.67	31.57	42.59	92.7	—	661.27	661.27	107.86	93.89	442.02
Wythe	27.09	94.05	35.25	65.68	189.63	—	957.28	957.28	211.97	340.25	499.53
York	50.65	272.88	139.1	86.64	14.54	—	2,043.66	2,043.66	662.1	16.36	2,073.53
Alexandria City ²	63.58	279.39	116.07	3.1	33.37	—	1,555.88	1,555.88	32.4	—	2,438.60
Bedford City ²	43.88	77.46	55.02	40.71	1,684.25	—	1,069.78	1,069.78	99.85	33.41	1,146.63
Bristol City ²	49.78	64.86	48.37	11.31	223.15	—	899.03	899.03	—	219.85	972.99
Buena Vista City ²	51.68	133.69	51.98	92.31	635.86	62.08	1,277.43	1,277.43	.71	207.32	2,028.45
Charlottesville City ²	44.2	84.34	127.39	21.93	367.95	—	3,663.38	3,193.60	1,144.17	563.45	2,312.99
Chesapeake City ²	105.68	—	—	214.27	124.52	—	—	—	—	—	78.75
Clifton Forge City ²	59.23	87.56	44.77	175.88	118.57	—	972.66	972.66	341.55	176.52	442.46
Colonial Heights City ²	97.92	23.45	61.05	66.66	131.99	—	1,645.48	1,645.48	451.7	492.55	683.53
Covington City ²	36.32	104.33	149.54	125.06	1,326.94	74.73	5,087.75	3,300.21	373.99	599.12	4,290.71
Danville City ²	98.86	176.99	91.47	136.83	232.87	94.38	1,621.25	1,621.25	68.13	442.12	4,741.11
Emporia City ²	82.61	152.03	135.77	51.32	1,096.00	—	2,597.18	2,597.18	1,816.17	—	4,994.48
Fairfax City ²	67.9	97.72	68.6	82.93	907.17	—	1,344.05	1,344.05	410.09	—	—
Falls Church City ²	51.89	156.87	441.42	462.9	91.34	—	7,477.46	6,617.59	279.33	104	6,206.72
Franklin City ²	129.04	11.28	—	50.99	—	—	—	—	—	—	1,023.31
Fredericksburg City ²	37.63	58.98	91.21	186.25	91.93	—	1,555.26	1,546.87	62.38	—	1,115.35
Galax City ²	31.45	25.35	83.45	133.53	1,094.12	—	1,369.28	1,369.28	626.35	426.06	1,097.83
Hampton City ²	56.06	89.25	204.07	7.09	—	—	2,923.69	2,923.69	548.52	—	3,323.36
Harrisonburg City ²	51.65	44.53	26.8	64.77	225.71	—	2,855.53	2,855.53	342.27	428.81	995.53
Hopewell City ²	29.04	131.11	357.68	74.33	—	—	3,446.11	3,446.11	415.03	360.48	2,219.94
Lexington City ²	53	104.61	55.96	174.83	635.21	—	877.1	856.34	362.97	—	1,142.97
Lynchburg City ²	44.13	169.25	117.79	—	246.52	89.14	3,099.44	3,099.44	585.2	639.33	3,943.51
Manassas City ²	45.48	159.94	305.95	22.31	465.99	112.36	6,364.04	6,355.47	441.45	1,115.40	5,604.02
Manassas Park City ²	139.23	—	8.86	—	192.63	—	468.98	468.98	—	321.13	523.09
Martinsville City ²	35.41	101.14	76.24	48.57	295.63	—	2,010.59	2,010.59	—	1,008.94	1,601.66
Newport News City ²	44.21	151.76	142.44	461.58	98.46	104.94	2,672.75	2,672.75	30.75	443.57	2,435.40
Norfolk City ²	28.12	104.18	—	38.28	733.54	—	—	—	—	—	822.67
Norton City ²	69.82	101.55	135.7	248.51	990.36	138.45	5,096.76	5,096.76	28	1,297.96	3,036.41
Petersburg City ²	62.29	106.61	226.12	50.07	108.19	86.12	3,727.59	3,727.59	320.77	263.32	5,285.71
Poquoson City ²	42.82	123.91	20.65	11.77	82.3	—	647.26	645.69	72.18	56.94	1,001.65
Portsmouth City ²	36.6	181.64	126.19	148.03	100.51	—	2,756.47	2,756.47	53.39	482.98	1,347.14
Radford City ²	37.14	76.49	118.21	185.15	263.96	—	2,383.73	2,383.73	575.84	213.95	1,480.46
Richmond City ²	62.5	129.02	77.87	60.92	45.7	—	1,178.68	1,178.68	389.37	—	1,542.64
Roanoke City ²	60.28	383.53	152.69	983.9	154.77	—	3,106.02	3,106.02	—	—	1,782.62
Salem City ²	38.9	133.49	363.1	18.86	192.14	—	6,300.35	6,300.35	841.81	263.56	4,808.91
Staunton City ²	80.25	55.44	43.64	87.6	1,631.39	—	4,626.19	4,626.19	143.19	3,296.02	—

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenues											
	Population ¹				Intergovernmental revenue			General revenue from own sources				
		Total	Total general	Total	From Federal government	From state government	Total	Taxes		Charges and miscellaneous general revenue		Current charges
								Total	Property	Total		
1	2	3	4	5	6	7	8	9	10	11		
VIRGINIA⁶—Con.												
Suffolk City ²	5,831	2,078.03	1,921.28	374.89	—	374.89	1,546.39	1,096.90	546.73	449.49	330.13	
Virginia Beach City ²	24,159	3,292.52	2,389.25	611.24	5.55	605.7	1,778.01	1,367.69	826.23	410.32	262.26	
Waynesboro City ²	33,200	3,147.38	2,307.05	653.89	11.11	642.77	1,653.16	1,225.45	943.04	427.71	308.92	
Williamsburg City ²	7,541	3,049.46	2,972.55	1,007.96	77.31	930.65	1,964.59	1,193.61	952.13	770.99	299.3	
Winchester City ²	11,922	1,721.10	1,721.10	663.81	7.8	656.01	1,057.29	886.6	742.41	170.69	113.15	
WASHINGTON												
Adams	15,254	4,021.57	3,928.35	2,305.30	108.17	2,197.13	1,623.05	760.72	584.76	862.33	677.72	
Asotin	20,761	2,683.44	2,584.46	1,623.09	45.37	1,577.72	961.37	478.25	359.13	483.12	368.91	
Benton	134,359	8,928.26	3,716.19	1,777.74	254.11	1,523.63	1,938.45	705.73	446.16	1,232.72	650.94	
Chelan	59,532	5,377.83	2,940.69	1,289.69	66.3	1,223.39	1,650.99	874.47	596.67	776.52	442.6	
Clallam	63,419	3,831.12	3,302.76	1,063.44	91.03	972.41	2,239.33	636.7	460.45	1,602.63	1,313.94	
Clark	305,171	2,980.94	2,395.88	1,184.97	72.34	1,112.63	1,210.91	738.45	543.57	472.46	288.7	
Columbia	4,265	4,917.94	4,839.86	2,562.02	52.99	2,509.03	2,277.84	611.49	471.98	1,666.35	1,451.58	
Cowlitz	89,984	3,944.27	2,642.86	1,163.97	33.12	1,130.86	1,478.89	776	514.25	702.88	528.64	
Douglas	32,689	3,825.75	2,478.82	1,508.52	21.23	1,487.29	970.3	549.27	444.4	421.03	183.36	
Ferry	7,195	3,491.04	2,682.56	1,962.20	146.91	1,815.29	720.36	398.89	299.93	321.47	213.34	
Franklin	45,590	3,825.99	3,115.75	1,651.90	126.01	1,525.88	1,463.85	718.91	459.09	744.94	499.36	
Garfield	2,306	5,245.45	5,159.58	3,178.23	79.36	3,098.87	1,981.35	724.63	588.03	1,256.72	987.86	
Grant	67,597	4,974.75	3,704.07	1,714.28	45.19	1,669.08	1,989.79	654.25	470.72	1,335.55	939.94	
Grays Harbor	67,923	3,645.19	2,798.04	1,445.12	140.1	1,305.02	1,352.91	737.54	405.31	615.37	390.03	
Island	69,194	1,661.21	1,611.18	883.34	66.77	816.57	727.84	461.59	314.98	266.25	178.8	
Jefferson	25,477	3,187.78	3,092.16	1,188.29	43.29	1,144.99	1,903.87	826.75	601.84	1,077.13	915.37	
King	1,619,411	4,070.20	3,056.84	1,074.33	143.11	931.22	2,531.51	1,410.21	810.91	1,121.29	857.06	
Kitsap	231,741	2,165.67	2,105.40	1,071.99	50.08	1,021.90	1,033.42	661.26	496.02	372.16	244.61	
Kittitas	30,846	3,321.27	2,778.03	1,130.58	29.11	1,101.47	1,647.44	664.11	397.52	983.34	736.79	
Klickitat	18,526	4,264.76	3,457.20	1,797.74	57.7	1,740.04	1,659.45	520.67	398.09	1,138.78	806.97	
Lewis	66,848	3,539.27	2,628.01	1,342.18	22.63	1,319.55	1,285.83	717.75	448.24	568.08	369.94	
Lincoln	9,594	6,132.48	5,665.31	2,547.43	24.18	2,523.24	3,117.89	693.52	801.86	2,154.37	1,210.86	
Mason	48,577	3,367.35	2,679.54	1,145.42	146.32	999.09	1,534.12	657.95	472.28	876.18	761.78	
Okanogan	38,005	3,794.16	3,244.57	1,534.40	83.88	1,450.52	1,710.17	570.32	399.24	1,139.85	915.91	
Pacific	21,067	3,936.06	3,128.92	1,507.81	44.38	1,463.43	1,621.11	741.49	447.14	879.62	716.29	
Pend Oreille	11,141	6,583.07	4,423.93	1,773.09	34.74	1,738.35	2,650.84	939.23	739.43	1,711.61	1,410.29	
Pierce	657,272	3,101.96	2,575.50	1,245.00	85.43	1,159.57	1,330.50	785.19	557.15	545.31	388.87	
San Juan	12,061	3,113.17	3,054.56	1,164.17	70.39	1,093.77	1,890.39	1,346.24	918.91	544.15	397.06	
Skagit	95,543	3,886.31	3,733.38	1,188.23	39.93	1,148.30	2,545.15	814.26	572.39	1,730.89	1,512.46	
Skamania	9,371	3,501.76	2,863.30	1,805.89	29.88	1,776.01	1,057.41	398.68	298.26	658.73	178.64	
Snohomish	546,102	3,286.34	2,637.92	1,093.31	56.25	1,037.06	1,544.61	843.33	553.53	701.28	493.49	
Spokane	404,920	2,486.80	2,308.52	1,125.18	62.89	1,062.28	1,183.34	729.36	455.46	453.98	301.14	
Stevens	38,624	2,045.28	1,940.84	1,300.51	80.11	1,220.41	640.33	398.12	277.91	242.21	151.69	
Thurston	197,109	2,583.23	2,517.90	1,219.06	40.06	1,179.00	1,298.84	830.04	583.77	468.8	300.04	
Wahkiakum	3,775	4,042.12	3,331.92	1,525.30	31.26	1,494.04	1,806.62	724.24	507.81	1,082.38	230.46	
Walla Walla	53,488	2,418.95	2,340.69	1,280.42	66.52	1,213.90	1,060.28	625.24	450.44	435.03	266.77	
Whatcom	152,512	2,555.30	2,380.19	1,018.94	54.06	964.87	1,361.25	847.93	565.48	513.32	318.03	
Whitman	39,456	2,785.51	2,718.65	1,244.75	91.65	1,153.11	1,473.89	605.48	419.35	868.41	737.45	
Yakima	216,234	2,463.72	2,419.39	1,497.99	60.83	1,437.16	921.4	537.28	345.09	384.12	264.71	
WEST VIRGINIA												
Barbour	16,360	1,831.91	1,639.49	1,011.86	24.94	986.92	627.63	203	168.4	424.63	217.24	
Berkeley	68,197	1,634.21	1,561.01	818.41	33.76	784.65	742.6	484.83	418.13	257.77	143.89	
Boone	26,403	2,257.39	2,248.87	1,031.66	68.14	963.53	1,217.21	680.34	656.29	536.87	477.33	
Braxton	13,449	1,707.34	1,707.04	1,051.60	36.14	1,015.47	655.44	263.29	240.09	392.15	54.13	
Brooke	26,573	1,529.15	1,420.13	665.56	—	665.56	754.56	516.31	452.34	238.25	114.78	
Cabell	96,178	1,910.27	1,878.13	798.92	129.31	669.61	1,079.21	689.96	507.59	389.25	257.47	
Calhoun	7,982	1,361.44	1,317.09	934.85	—	934.85	382.24	211.1	205.59	171.14	61.51	
Clay	10,412	1,687.57	1,646.85	1,110.16	36.4	1,073.76	536.69	238.09	233	298.6	204.38	
Doddridge	7,235	1,448.38	1,422.53	891.09	—	891.09	531.44	420.73	415.07	110.71	61.09	
Fayette	48,908	1,542.59	1,461.19	783.02	9.61	773.41	678.17	410.3	358.04	267.87	106.24	
Gilmer	7,184	1,457.82	1,457.82	911.75	55.12	856.63	546.07	451.42	433.32	94.65	35.63	
Grant	11,172	4,072.68	3,935.37	811.13	68.3	742.84	3,124.24	516.83	505.82	2,607.41	1,684.66	
Greenbrier	35,734	1,682.12	1,586.42	783.09	55.91	727.18	803.32	323.78	297.08	479.54	281.97	
Hampshire	18,808	1,291.26	1,204.86	803.86	6.81	797.05	401	294.18	283.92	106.82	78.53	
Hancock	34,705	1,936.12	1,777.15	666.01	131.68	534.33	1,111.14	660.22	538.19	450.91	142.11	
Hardy	11,723	1,619.12	1,537.58	930.31	10.24	920.07	607.27	407.92	385.99	199.35	79.93	
Harrison	71,143	2,147.59	1,960.42	868.04	71.91	796.13	1,092.38	682.36	548.43	410.02	230.75	
Jackson	27,399	1,868.54	1,807.18	985.15	127.19	857.95	822.04	520.42	472.9	301.62	165.88	
Jefferson	39,979	1,419.50	1,365.84	617.67	5.83	611.85	748.17	546.16	507.09	202.01	127.79	
Kanawha	204,968	2,095.26	2,057.23	726	135.44	590.56	1,331.24	825.96	601.77	505.27	301.8	
Lewis	17,642	1,380.23	1,367.99	807.28	10.32	796.96	560.71	367.65	338.57	193.06	159.17	
Lincoln	22,150	1,632.87	1,450.07	1,108.71	1.9	1,106.82	341.35	247.67	244.65	93.68	43.75	
Logan	41,839	1,565.76	1,517.94	1,023.40	3.35	1,020.05	494.54	390.16	363.13	104.38	59.82	
McDowell	31,524	1,530.23	1,492.39	1,072.23	2.28	1,069.95	420.16	319.19	281.66	100.97	73.53	
Marion	57,571	3,143.42	3,035.99	785.64	76.58	709.05	2,250.35	481.01	405.22	1,769.35	1,106.82	
Marshall	36,284	2,217.86	2,155.50	770.28	55.98	714.31	1,385.21	593.79	509.56	791.42	157.48	
Mason	25,838	1,828.90	1,784.43	788.37	23.34	765.04	996.05	502.67	469.19	493.38	108.41	
Mercer	64,521	2,419.63	2,354.94	821.33	55.95	765.38	1,533.61	384.23	300.44	1,149.38	1,057.98	
Mineral	27,563	1,722.71	1,664.37	1,167.91	79.16	1,088.74	496.46	361.25	334.87	135.22	82.94	
Mingo	32,986	1,862.79	1,783.30	1,026.62	63.39	963.23	756.68	522.49	467.35	234.19	86.79	

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
VIRGINIA⁶—Con.												
Suffolk City ²	156.75	—	1,956.61	—	1,956.61	1,710.68	116.79	435.77	10.29	23.5	—	—
Virginia Beach City ²	903.27	—	3,937.21	7.41	3,929.80	3,049.38	969.74	1,172.65	21.52	22.52	—	2.61
Waynesboro City ²	840.33	—	2,872.71	—	2,872.71	2,106.02	41.02	1,062.53	36.87	85.75	—	40.06
Williamsburg City ²	76.91	—	3,047.87	—	3,047.87	2,960.48	564.65	1,303.41	36.87	184.19	—	31.56
Winchester City ²	—	—	1,575.91	—	1,575.91	1,575.91	59.81	968.96	—	—	—	34.14
WASHINGTON												
Adams	93.22	—	4,052.31	—	4,052.31	3,926.31	900.49	2,055.79	12.59	—	153.53	56.77
Asotin	98.98	—	2,549.54	5.92	2,543.62	2,456.34	381.97	1,032.61	12.91	1.49	—	160.97
Benton	5,212.07	—	8,464.41	99.97	8,364.44	2,910.84	535.16	1,286.52	34.81	—	347.03	77.43
Chelan	2,437.14	—	5,466.82	78.85	5,387.98	2,691.85	306.57	1,313.44	71.46	.29	149.13	18.54
Clallam	527.35	1.01	3,349.52	—	3,349.52	2,868.16	292.1	1,061.65	35.71	—	734.18	31.13
Clark	583.38	1.67	3,323.63	0	3,323.63	2,386.09	526.85	1,338.34	18.45	5.54	—	62.92
Columbia	78.08	—	5,291.21	—	5,291.21	5,207.03	449	1,234.23	9.14	15.71	1,154.51	356.39
Cowlitz	1,301.29	.12	4,183.98	47.82	4,136.16	2,909.54	586.96	1,322.18	18.91	—	—	84.15
Douglas	1,346.94	—	3,294.32	73.63	3,220.69	2,052.83	265.41	1,115.57	.09	—	—	138.61
Ferry	808.48	—	3,484.64	—	3,484.64	2,666.02	443.09	1,409.17	1.25	—	—	114.8
Franklin	710.24	—	3,704.39	39.88	3,664.51	2,986.18	576.9	1,434.55	1.93	—	—	61.66
Garfield	85.86	—	5,281.87	—	5,281.87	5,196.01	1,057.68	1,487.42	8.24	—	944.49	156.55
Grant	1,270.29	.38	4,995.07	.01	4,995.06	3,492.63	707.07	1,654.25	1.97	43.89	551.83	98.42
Grays Harbor	847.15	—	3,899.08	—	3,899.08	2,879.91	360.33	1,290.68	3.17	4.12	30.52	123.48
Island	50.03	—	1,717.04	.07	1,716.97	1,630.30	269.84	877.95	1.97	—	.01	45.54
Jefferson	95.14	.47	3,235.23	4	3,231.23	3,039.92	503.87	923.85	42.55	—	631.63	92.48
King	373.77	90.6	4,148.24	2.54	4,145.69	3,540.44	857.48	1,042.28	42.7	3.95	186.15	145.27
Kitsap	60.27	—	2,180.95	0	2,180.95	2,089.66	348.02	1,130.35	20.7	.4	10.47	82.29
Kittitas	541.3	1.95	3,293.30	—	3,293.30	2,799.36	403.88	1,000.91	15.56	—	443.69	122.03
Klickitat	807.57	—	4,287.81	18.14	4,269.68	3,426.70	867.16	1,641.96	—	—	356.58	62.4
Lewis	910.9	.36	3,546.85	.03	3,546.82	2,581.35	337.8	1,190.27	.82	—	85.45	47.71
Lincoln	467.17	—	6,133.52	—	6,133.52	5,659.27	1,423.29	1,979.67	6.36	.1	1,057.54	108.61
Mason	687.82	—	3,182.21	33.9	3,148.30	2,355.91	271.96	1,022.25	3.91	.08	392.82	35.1
Okanogan	549.59	—	3,669.39	35.94	3,633.44	3,073.60	302.07	1,327.27	2.87	3.18	678.91	77.02
Pacific	807.09	.05	3,917.12	—	3,917.12	3,054.35	490.29	1,273.46	2.33	—	550.39	105.95
Pend Oreille	2,159.14	—	9,979.09	—	9,979.09	4,022.89	416.75	1,304.10	33.21	—	1,205.73	103.13
Pierce	454.06	72.41	3,047.95	.01	3,047.95	2,529.93	347.81	1,165.78	32.08	7.73	—	124.7
San Juan	58.62	—	2,971.56	—	2,971.56	2,908.71	513.8	1,030.51	69.98	6.38	11.52	83.24
Skagit	152.94	—	3,934.00	4.8	3,929.19	3,765.55	743.37	1,434.53	16.55	.01	1,048.64	54.93
Skamania	638.46	—	3,184.61	—	3,184.61	2,467.83	299.86	1,032.23	—	2.56	—	90.81
Snohomish	648.42	—	3,475.30	.18	3,475.12	2,607.51	460.51	1,156.16	33.14	18.43	223.12	33.32
Spokane	129.12	49.16	2,437.43	.46	2,436.97	2,250.10	314.7	1,145.86	37.95	.09	—	75.32
Stevens	104.44	—	2,013.75	—	2,013.75	1,826.56	222.56	1,080.24	6.01	.03	—	59.39
Thurston	64.59	.73	2,542.34	.01	2,542.34	2,405.28	308.31	1,181.66	49.95	2.6	—	102.03
Wahkiakum	710.2	—	3,663.58	—	3,663.58	2,872.85	277.09	832.58	4.24	3.97	—	275.5
Walla Walla	77.51	.75	2,586.99	.02	2,586.97	2,429.54	446.68	1,097.84	26.75	—	—	112.94
Whitcom	174.17	.94	2,317.23	.01	2,317.22	2,118.99	375.52	1,026.88	32.51	—	.09	57.97
Whitman	66.86	—	2,740.24	—	2,740.24	2,663.14	603.05	1,175.94	25.14	—	486.36	77.68
Yakima	43.87	.46	2,613.98	.06	2,613.93	2,555.76	463.08	1,449.80	20.3	.04	—	30.99
WEST VIRGINIA												
Barbour	192.42	—	1,783.01	.98	1,782.03	1,575.12	82.15	982.03	1.59	—	—	77.51
Berkeley	63.01	10.19	1,681.07	16.5	1,664.57	1,586.80	221.43	1,154.54	3.31	—	—	24.25
Boone	8.52	—	2,227.02	.34	2,226.68	2,211.07	212.13	1,334.24	1.86	.57	372.91	64.77
Braxton .....	.3	—	1,656.03	.3	1,655.74	1,655.44	46.77	1,176.59	—	—	—	20.52
Brooke	109.02	—	1,525.42	—	1,525.42	1,405.64	72.59	966.24	3.05	—	—	57.61
Cabell	13.66	18.48	1,902.06	.5	1,901.56	1,826.07	162.34	1,000.63	24.81	—	—	47.65
Calhoun	44.35	—	1,816.59	—	1,816.59	1,734.03	356.55	1,523.93	—	—	—	1.38
Clay	40.72	—	1,676.91	.19	1,676.72	1,636.67	44.66	1,186.90	1.54	—	—	232.04
Doddridge	25.85	—	1,416.86	—	1,416.86	1,391.02	31.79	1,194.19	—	—	—	54.04
Fayette	81.4	—	1,520.94	1.94	1,518.99	1,434.10	41.4	985.59	3.37	—	—	7.61
Gilmer	—	—	1,493.32	1.95	1,491.37	1,491.37	169.54	1,127.09	.14	—	—	34.24
Grant	137.31	—	4,308.00	—	4,308.00	4,120.39	519.51	957.66	5.64	—	1,861.44	55.5
Greenbrier	95.71	—	1,561.62	—	1,561.62	1,481.11	52.92	923.41	.64	—	—	52.5
Hampshire	86.4	—	1,318.32	1.06	1,317.26	1,231.92	96.29	1,017.07	3.46	—	—	15.26
Hancock	128.74	30.23	1,848.18	—	1,848.18	1,691.14	112.72	825.56	19.25	—	—	12.62
Hardy	81.55	—	1,754.16	—	1,754.16	1,671.42	461.06	1,310.76	3.33	.09	—	22.61
Harrison	173.96	13.21	2,165.91	—	2,165.91	1,892.84	249.2	1,099.70	21.69	—	—	38.95
Jackson	61.35	—	1,787.91	—	1,787.91	1,719.26	81.61	1,174.68	8.72	—	—	100.08
Jefferson	52.78	.88	1,284.17	.25	1,283.92	1,232.27	32.94	911.2	.3	.63	—	18.46
Kanawha	28.12	9.91	2,017.98	0	2,017.98	1,945.13	133.21	936.79	28.84	.01	—	62.3
Lewis	7.6	4.65	1,335.28	.11	1,335.17	1,322.70	76.01	962.42	.34	—	—	100.05
Lincoln	182.8	—	1,527.00	.5	1,527.00	1,363.66	90.97	1,191.29	—	—	—	9.44
Logan	47.04	.79	1,527.67	—	1,527.67	1,485.67	190.73	1,234.78	.07	—	—	37.19
McDowell	37.84	—	1,488.04	.03	1,488.04	1,447.15	63.22	1,217.07	—	—	—	7.64
Marion	93.88	13.55	3,109.13	6.22	3,102.92	2,976.86	79.35	996.94	.36	.05	—	27.37
Marshall	57.9	4.46	2,244.27	.33	2,243.94	2,133.14	95.52	1,063.61	7.22	—	—	16.4
Mason	42.5	1.97	1,800.29	—	1,800.29	1,755.94	59.8	1,113.28	2.4	.04	—	14.17
Mercer	43.4	21.3	2,528.39	—	2,528.39	2,470.28	258.16	972.97	4.17	—	840.55	13.5
Mineral	58.34	—	1,730.94	—	1,730.94	1,676.74	365.82	1,339.04	—	—	—	15.93
Mingo	74.21	5.27	1,818.41	—	1,818.41	1,670.65	152.16	1,268.24	1.18	—	—	22.16

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
VIRGINIA⁶—Con.											
Suffolk City ²	189.16	170.13	223.29	24.01	—	29.67	—	21.27	93.12	128.79	120.39
Virginia Beach City ²	136.68	—	176.95	157.25	13.49	11.96	—	104.68	—	106.71	183.29
Waynesboro City ²	96.87	24.64	170.24	37.74	26.51	15.03	—	36.3	3.83	151.11	44.25
Williamsburg City ²	70.81	—	176.24	108.21	12.33	11.27	—	91.5	323.83	220.26	49.99
Winchester City ²	70.79	—	202.57	—	—	—	—	64	14.26	65.01	27.01
WASHINGTON											
Adams	289.5	6.29	175.23	37.04	57.69	—	403.96	50.02	14.75	64.05	110.14
Asotin	325.85	36.17	110.11	46.87	41.28	10.69	21.19	16.71	35.69	78.18	140.26
Benton	240.49	14.04	105.61	77.57	68.73	3.44	37.99	45.18	48.06	66.87	27.25
Chelan	147.58	2.02	129.81	82.16	67.51	.42	59.08	88.79	52.01	44.19	37.81
Clallam	134.22	68.18	116.94	67.03	50.3	.65	10.91	53.61	92.69	57.92	45.38
Clark	96.04	25.47	93.98	94.47	46.75	11.65	7.04	92.22	82.66	70.52	27.55
Columbia	1,271.75	—	210.32	50.41	15.47	—	247.6	52.29	—	51.35	48.3
Cowlitz	240.73	361.3	147.73	67.67	59.98	1.06	3.98	48.82	88.68	83.79	77.36
Douglas	256.91	4.47	80.58	40.32	29.86	4.37	58.95	46.47	1.65	24.23	13.64
Ferry	327.87	.42	95.62	31.55	52.26	—	18.07	4.45	45.31	28.49	58.79
Franklin	128.65	154.13	152.36	46.39	52.97	7.08	247.75	63.22	62.23	226.21	5.68
Garfield	1,314.83	—	169.99	39.9	19.51	—	208.15	49	—	64.61	27.32
Grant	253.64	124.53	103.82	82.7	45.76	6.89	17.16	68.95	17.74	74.17	43.95
Grays Harbor	258.35	186.52	149.57	78.97	63.07	7.71	34.73	43.21	97.29	133.39	67.93
Island	132.73	2.18	78.1	35.99	21.04	.97	9.91	32.78	11.68	32.01	55.96
Jefferson	322.13	128.23	82.27	54.76	33.32	.04	10.17	111.43	17.27	62.76	96.17
King	197.72	210.61	189.83	121.13	50.96	27.25	25.83	175.17	143.24	196.67	94.53
Kitsap	77.47	17.08	72.31	67.64	38.7	1.97	16.52	37.72	44.38	87.66	52.51
Kittitas	338.16	4.05	117.42	69.41	56.51	13.32	79.17	9.82	9.82	63.96	47.36
Klickitat	321.6	15.28	99.97	53.11	60.19	14.14	19.05	14.09	.05	246.41	23.1
Lewis	337.59	.82	115.11	143.09	56.05	15.6	27.94	44.71	4.26	120.21	72.78
Lincoln	783.2	2.08	148.22	54.41	47.53	.31	25.02	84.84	3.02	108.3	60.25
Mason	152.95	45.12	79.58	100.21	38.06	—	5.46	22.42	67.23	25.98	45.45
Okanogan	131.59	8.55	129.22	75.41	52.89	8.84	105.25	30.65	33.86	39.55	51.02
Pacific	258.41	72.01	123.04	50.32	39.11	1.47	28.01	97.78	.71	72.1	19.79
Pend Oreille	319.81	.18	105.02	139.93	35.01	—	27.47	77.1	.9	184.9	34.29
Pierce	129.41	136.95	131.38	91.35	55.49	2.47	12.73	78.63	68.37	89.89	63.83
San Juan	249.81	141.2	137.55	96.18	35.82	24.21	19.65	116.74	13.02	105.22	121.63
Skagit	167.35	51.35	115.4	77.8	49.73	3.29	50.12	45.24	58.86	88.79	79.12
Skamania	384.06	49.83	122.29	70.11	88.14	13.66	26.25	59.44	3.84	16.11	41.08
Snohomish	173.55	65.02	103.71	77.91	44.67	20.02	23.72	58.39	56.17	80.21	52.04
Spokane	117.03	49.91	97.61	90.23	66.72	14.62	5.31	63.16	37.55	103.26	93.6
Stevens	187.71	3	81.84	56.21	24.7	4.14	8.85	12.3	7.35	38.55	38.47
Thurston	126.29	27.75	96.18	89.13	61.35	7.88	36.31	58.8	50.06	88.64	38.95
Wahkiakum	555.76	6.36	126.62	260.66	80.53	—	100.4	92.07	17.22	10.33	18.54
Walla Walla	271.01	40.63	114.92	109.88	25.8	3.7	27.74	42.4	39.04	121.86	44.85
Whatcom	165.04	44.53	101.28	83.99	41.97	15.1	24.58	61.16	60.57	89.64	9.72
Whitman	243.87	16.93	93.88	59.53	17.77	4.92	14.29	67.62	1.14	70.38	34.57
Yakima	151.31	.52	133.51	72.12	70.34	8.46	79.15	28.61	56.13	88.61	37.04
WEST VIRGINIA											
Barbour	15.65	1.47	27.63	2.2	7.95	.43	17.73	11.06	—	45.23	51.22
Berkeley	12.45	2.17	48.9	18.81	12.19	1.66	1.36	1.48	10.63	63.07	31.15
Boone	12.2	.91	35.91	25.57	15.07	—	1.25	13.98	85.75	21.47	38.4
Braxton	6.92	1.93	17.32	1.04	11.08	—	5.5	8.03	—	—	5.73
Brooke	40.98	.75	55.36	16.18	10.88	.72	1.09	15.81	—	48.17	16.6
Cabell	27.12	43.49	86.15	67.64	21.08	2.68	8.35	53.32	109.72	63.43	24.22
Calhoun	7.14	—	16.66	.5	12.9	—	—	3.88	3.01	16.04	26.43
Clay	2.59	.38	13.06	9.6	6.53	—	1.54	5.76	16.81	5.95	.19
Doddridge	5.25	.69	8.71	—	—	—	2.49	5.11	—	—	.97
Fayette	22.23	.22	50.3	21.61	11.12	—	8.81	10.63	9.9	54.65	7.87
Gilmer	8.91	.56	29.23	—	3.34	—	4.87	2.51	—	—	.14
Grant	6.27	.72	31.06	2.51	16.29	—	33.83	9.13	11.28	37.24	35.27
Greenbrier	19.95	48.41	49.59	5.48	9.29	.34	6.8	7.61	28.94	46.68	33.64
Hampshire	8.56	.27	19.25	10.1	13.77	—	2.07	1.38	8.72	30.52	—
Hancock	71.81	.72	88.81	37.69	13.43	3.83	1.61	32.85	51.52	147.18	28.04
Hardy	29.17	—	50.93	1.54	12.88	.43	58.09	16.55	1.71	37.19	—
Harrison	40.78	3.91	73.84	39.06	12.52	1.19	.66	34.44	28.27	96.73	43.14
Jackson	7.3	7.63	44.67	6.79	12.56	.22	4.64	9.27	113.43	20.95	28.18
Jefferson	7.88	.85	45	1.25	16.88	1.7	2.13	.5	—	39.92	14.91
Kanawha	40.89	37.52	92.21	55.59	16.41	3.44	1.44	88.14	132.19	73.65	32.66
Lewis	15.19	.57	33.39	11.45	15.13	.11	1.19	1.25	10.6	34.52	6.18
Lincoln .....	.5	.59	7.27	.05	15.62	—	.27	.05	—	6.55	8.31
Logan	10.66	.02	32.03	14.39	18.93	—	—	.17	—	10.71	8.44
McDowell	12.94	.95	29.72	.82	25.69	—	—	.82	3.27	28.87	27.66
Marion	26.92	958.16	51.5	35.54	13.98	1.58	.83	5.33	63	49.35	21.42
Marshall	23.21	7.96	62.04	15.08	9.84	.69	37.68	14.19	40.62	46.11	17.2
Mason	17.18	6.7	37.19	4.8	12.58	1.35	4.76	7.59	20.94	33.71	18.27
Mercer	22.92	9.07	49.13	25.4	17.82	3.36	2.31	16.04	26.29	211.47	66.32
Mineral	16.51	1.27	26.88	—	11.32	.11	1.09	1.31	72.23	38.24	2.94
Mingo	8.4	.85	38.59	11.22	25.68	.24	.18	8.19	29.77	30.26	21.04

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
VIRGINIA⁶—Con.											
Suffolk City ²	57.45	133.42	6.35	44.07	245.93	—	82.49	82.49	—	—	1,434.06
Virginia Beach City ²	61.14	639.22	68.84	169.87	890.42	—	1,378.08	1,378.08	352.95	428.04	1,457.06
Waynesboro City ²	28.1	104.22	103.64	38.34	766.69	—	2,418.43	2,418.43	644.22	714.52	1,299.70
Williamsburg City ²	64.98	116.83	125.31	32.89	87.39	—	3,572.60	3,572.60	1,898.42	232.06	2,682.93
Winchester City ²	67.77	3.44	57.96	—	—	—	1,667.51	1,667.51	178.07	—	1,023.15
WASHINGTON											
Adams	100.5	109.15	61.89	167.43	126	—	1,241.12	1,241.12	801.76	71.13	1,483.28
Asotin	47.59	123.5	37.28	176.97	87.28	—	1,011.32	1,011.32	387.75	401.14	676.89
Benton	65.91	111.58	95.97	156.36	5,453.61	—	55,325.11	55,133.65	733.83	53,566.39	6,594.55
Chelan	57.6	125.71	105.36	138.93	2,696.13	—	14,043.22	13,928.69	1,078.73	11,912.90	3,258.89
Clallam	62.33	84.41	63.75	97.18	481.21	.14	1,464.61	1,464.61	489.43	103.47	1,712.45
Clark	38.68	85.96	104.63	83.21	935.34	—	3,217.55	3,211.27	1,073.92	1,318.63	2,068.86
Columbia	103.87	192.26	33.76	159.67	84.17	—	887.22	809.61	296.6	295.43	800.47
Cowlitz	68.27	108.2	59.38	67.37	1,225.18	1.43	1,261.41	1,249.31	629.42	145.13	1,564.98
Douglas	47.02	88.96	64.88	36.25	1,167.85	—	7,213.62	7,213.62	561.29	6,132.64	2,442.99
Ferry	67.13	149.97	61.15	199.72	818.62	—	1,617.10	1,617.10	321.75	534.54	1,069.63
Franklin	55.78	89.01	67.16	129.41	678.33	—	2,663.15	2,663.15	646.83	892.45	2,086.12
Garfield	140.5	171.73	46.4	347.35	85.86	—	697.75	697.75	210.32	—	2,018.21
Grant	41.72	98.1	88.47	74.68	1,502.23	.21	10,020.81	9,991.77	968.33	8,188.99	5,465.97
Grays Harbor	45.48	135.34	47.19	79.19	1,019.17	—	1,130.37	1,127.51	462.64	199.05	1,523.24
Island	40.08	120.26	54.41	76.74	86.67	—	1,238.99	1,238.53	767.52	204.47	840.72
Jefferson	64.06	172.86	97.97	95.97	190.92	.39	2,153.16	2,151.98	971.27	64.92	1,670.13
King	47.71	217.28	197.86	224.28	563.52	41.74	4,226.34	4,175.86	833.06	905.76	2,732.31
Kitsap	39.07	110.99	95.84	85.58	91.28	—	1,751.11	1,727.58	933.83	84.58	749.83
Kittitas	65.88	146.73	50.64	106.53	491.54	2.4	1,165.50	1,161.71	484.05	346.56	1,042.08
Klickitat	84.37	127.93	122.64	163.82	842.98	—	3,448.99	3,448.99	624.69	1,441.87	2,652.00
Lewis	54.05	94.27	56.65	113.96	964.79	.69	3,585.36	3,577.50	572.91	2,562.75	2,252.77
Lincoln	105.27	120.91	50.14	913.49	474.25	—	1,253.39	1,253.39	627.27	212.01	1,685.01
Mason	67.09	88.56	63.38	100.23	792.39	—	1,584.97	1,566.93	400.77	367.29	1,088.93
Okanogan	59.7	107.38	76.52	73.91	559.85	—	1,496.62	1,481.38	971.29	52.86	1,506.41
Pacific	133.05	101.25	33.13	92.04	861.39	1.38	909.05	897.42	377.04	356.58	1,094.08
Pend Oreille	101.25	172.52	25.31	153.04	5,956.20	—	3,468.99	3,464.77	197.38	3,063.73	3,449.87
Pierce	33.98	114.82	92.85	97.48	488.27	29.74	2,261.49	2,261.33	682.2	715.07	2,013.17
San Juan	188.38	185.23	107.29	165.16	62.85	—	2,882.10	2,882.10	1,932.84	167.98	1,807.15
Skagit	54.58	124.76	106.32	138.2	163.64	—	2,481.65	2,460.25	1,503.62	259.35	1,546.37
Skamania	95.19	245.97	2.45	123.79	716.79	—	283.64	283.64	—	250.99	2,800.88
Snohomish	48.76	87.32	122.56	129.29	867.61	—	3,677.05	3,655.11	1,287.49	1,370.59	1,780.16
Spokane	27.14	83.91	87.32	53.51	162.86	24.01	1,559.25	1,526.66	534.03	68.78	1,240.22
Stevens	42.12	81.27	39.48	54.89	187.19	—	1,000.88	1,000.18	367.6	196.72	535.88
Thurston	51.66	103.92	90.77	141.37	136.68	.38	1,792.72	1,789.67	1,128.47	64.83	1,457.72
Wahkiakum	170.6	157.09	21.99	140.4	790.73	—	514.7	514.17	352.32	160.26	2,660.13
Walla Walla	46.76	121.78	85.01	96.62	146.91	10.53	1,479.49	1,478.46	651.17	16.68	758.71
Whatcom	32.53	88.4	98.69	84.37	192.09	6.14	1,977.10	1,977.10	850.01	360.35	1,493.69
Whitman	48.69	77.17	44.02	103.23	77.1	—	754.38	754.38	511.84	24.76	2,995.59
Yakima	34.34	100.79	76.81	116.89	53.41	4.75	1,413.95	1,392.26	641.49	52.15	941.91
WEST VIRGINIA											
Barbour	21.58	63.39	168.15	80.32	206.91	—	2,350.55	2,348.66	—	95.6	2,422.49
Berkeley	16.89	60.43	76.19	47.32	67.88	9.9	1,615.95	1,615.95	309.69	240.52	1,356.26
Boone	28.86	121.24	12.01	24.13	15.6	—	198.24	198.24	—	18.98	508.43
Braxton	23.57	68.7	294.07	14.42	.3	—	6,895.23	6,895.23	—	—	7,032.72
Brooke	23.33	63.37	64.95	20.55	119.78	—	929.59	929.59	155.04	89.26	991.31
Cabell	29.71	56.04	87.22	72.81	33.72	41.77	1,322.84	1,322.53	363.02	47.06	1,190.96
Calhoun	32.7	58.76	—	30.69	82.56	—	491.23	484.21	422.2	62.01	77.05
Clay	36.5	68.19	4.32	44.76	40.05	—	119.77	119.77	—	—	53.88
Doddridge	40.08	74.08	—	5.39	25.85	—	—	—	—	—	111.96
Fayette	19.28	66.7	133.52	20.69	84.89	—	2,109.84	2,109.84	33.23	281.1	1,984.01
Gilmer	49.97	101.2	3.48	125.7	—	—	53.17	53.17	—	—	185.41
Grant	33.92	128.18	813.64	80.83	187.61	—	14,937.07	14,937.07	—	303.26	14,799.23
Greenbrier	25.89	53.45	139.92	28.57	80.51	—	1,940.59	1,940.59	—	36.77	2,163.63
Hampshire	32.86	58.75	2.76	7.12	85.34	—	374.63	374.63	—	335.44	170.03
Hancock	27.81	97.68	180.15	50.6	135.57	21.47	2,770.70	2,770.70	80.25	175.68	2,996.60
Hardy	23.97	68.92	13.31	19.96	82.74	—	293.1	291.56	266.14	25.42	486.56
Harrison	28.72	125.9	139.21	64.12	257.37	15.7	2,546.25	2,541.46	417.82	464.43	1,840.67
Jackson	24.75	62.81	63.29	29.31	68.65	—	996.5	996.5	—	132.52	1,280.05
Jefferson	18.36	61.06	64.06	27.19	48.28	3.38	1,083.32	1,083.32	365.94	166.16	855.15
Kanawha	30.14	94.76	162.67	55.47	56.59	16.25	2,337.10	2,331.84	52.15	44.19	2,366.58
Lewis	21.09	69.61	8.56	31.06	7.82	4.65	64.51	64.51	—	—	140.4
Lincoln	15.85	36.25	.45	71.2	163.34	—	322.93	310.74	—	305.33	150.02
Logan	9.46	84.42	5.98	18.43	40.75	1.24	152.01	152.01	—	18.81	195.92
McDowell	12.5	65.66	1.05	12.47	40.89	—	11.77	11.77	—	—	160.42
Marion	26.02	62.22	621.58	14.69	108.2	17.86	8,733.01	8,733.01	56.45	202.57	8,687.66
Marshall	30.01	83.34	600.93	57.02	100.07	10.72	8,785.42	8,784.86	—	89.54	8,793.44
Mason	18.23	63.47	358.62	20.67	43.73	.62	2,859.97	2,859.97	—	39.79	2,968.57
Mercer	19.98	48.15	96.17	24.66	45.06	13.05	1,640.58	1,616.51	—	91.21	1,384.49
Mineral	27.86	55.94	16.98	49.09	54.2	—	333.38	284.08	—	112.32	287.2
Mingo	38.47	108.96	15.82	41.41	142.85	4.91	499.73	476.29	86.19	202.09	333.14

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenues										
	Population ¹	Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal government	From state government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
WEST VIRGINIA—Con.											
Monongalia	78,234	1,741.67	1,613.56	609.49	20.54	588.95	1,004.06	565.3	459.48	438.76	236.65
Monroe	13,015	1,086.13	1,039.57	781.71	26.66	755.05	257.86	176.26	163.35	81.6	37.8
Morgan	13,520	2,049.33	2,020.71	832.17	2.37	829.81	1,188.54	429.22	405.7	759.32	696.15
Nicholas	27,604	2,424.54	2,350.60	970.48	7.06	963.41	1,380.13	453.88	338.79	926.24	842.89
Ohio	49,502	1,976.79	1,807.26	707.28	136.66	570.62	1,099.98	589.55	385.3	510.42	261.36
Pendleton	8,112	1,560.40	1,521.20	1,175.42	59.91	1,115.51	345.78	251.6	239.4	94.18	63.61
Pleasants	7,484	4,252.41	4,190.67	800.37	3.61	796.77	3,390.30	1,051.98	1,013.63	2,338.32	110.1
Pocahontas	9,086	2,058.11	2,021.13	996.15	62.4	933.74	1,024.98	357.91	285.71	667.07	611.05
Preston	29,903	1,348.79	1,285.46	873.56	21.24	852.32	411.9	249.51	235.6	162.39	126.31
Putnam	49,607	1,613.89	1,556.84	727.48	2.68	724.8	829.36	462.64	435.12	366.72	100.31
Raleigh	78,963	1,910.55	1,851.31	1,052.97	183.24	869.74	798.34	455.59	354.91	342.74	255.88
Randolph	28,999	1,553.81	1,488.64	1,030.10	148.21	881.89	458.53	238.77	191.25	219.77	154.45
Ritchie	10,286	1,402.49	1,353.39	874.68	1.46	873.23	478.71	349.6	342.5	129.11	71.94
Roane	15,400	1,490.52	1,413.77	1,025.52	13.57	1,011.95	388.25	252.92	222.86	135.32	74.74
Summers	13,909	1,209.65	1,195.48	940.04	74.77	865.27	255.45	187.79	142.71	67.65	38.39
Taylor	15,387	2,071.42	1,818.29	1,210.24	59.21	1,151.04	608.05	367.39	321.18	240.66	171.38
Tucker	7,787	1,999.10	1,921.02	1,054.96	92.72	962.24	866.06	440.22	378.45	425.84	376.14
Tyler	9,995	2,055.23	2,047.52	960.78	.7	960.08	1,086.74	527.36	512.76	559.38	467.03
Upshur	23,640	1,462.35	1,389.97	911.42	37.48	873.94	478.55	251.06	228.38	227.5	172.93
Wayne	42,431	1,761.00	1,693.81	1,044.52	.68	1,043.84	649.29	404.49	378.92	244.8	194.43
Webster	10,420	1,502.50	1,459.60	1,023.42	26.68	996.74	436.18	334.93	315.07	101.25	43.38
Wetzel	18,688	2,905.55	2,602.85	982.02	2.78	979.24	1,620.83	582.14	499.41	1,038.69	917.01
Wirt	5,589	1,547.68	1,520.84	1,112.90	6.44	1,106.46	407.94	290.75	280.01	117.19	102.7
Wood	87,770	2,521.84	2,399.31	735.88	6.95	728.93	1,663.43	516.35	407.01	1,147.08	1,028.68
Wyoming	27,993	1,576.25	1,542.03	1,022.76	.57	1,022.18	519.27	392.71	367.02	126.57	63.05
WISCONSIN											
Adams	17,836	2,210.36	2,198.53	1,050.35	11.94	1,038.41	1,148.18	883.33	833.31	264.86	144.93
Ashland	16,569	3,381.86	3,325.43	2,190.48	64.52	2,125.96	1,134.95	690.87	627.86	444.08	308.71
Barron	43,451	3,123.68	2,845.60	1,633.59	88.79	1,544.80	1,212.01	724.2	658.93	487.81	345.12
Bayfield	15,059	3,128.30	3,106.12	1,664.32	91.97	1,572.35	1,441.80	1,023.71	964.21	418.09	324.79
Brown	213,072	3,043.29	2,973.10	1,304.60	67.07	1,237.53	1,668.50	975.97	951.54	692.54	503.83
Buffalo	14,215	2,475.98	2,454.45	1,621.74	7.11	1,614.63	832.71	621.25	584.1	211.47	142.67
Burnett	14,383	2,574.43	2,558.02	1,377.95	7.93	1,370.02	1,180.07	868.15	814.64	311.97	204.27
Calumet	37,762	1,881.94	1,765.98	894.76	11.68	883.08	871.22	544.28	532.78	326.94	243.31
Chippewa	54,348	2,466.14	2,368.50	1,509.31	5.12	1,504.20	859.19	594.47	539.96	264.72	164.83
Clark	32,866	3,088.24	3,049.69	1,727.68	14.64	1,713.05	1,322.00	612.94	602.36	709.06	584.13
Columbia	49,914	3,243.22	3,044.86	1,477.16	16.39	1,460.77	1,567.70	1,036.78	958.01	530.91	349.38
Crawford	16,479	2,779.60	2,744.64	1,647.55	9.28	1,638.27	1,097.09	699.31	636.14	397.78	298.14
Dane	395,366	3,538.07	3,140.49	1,167.05	67.29	1,099.76	1,973.45	1,413.71	1,312.95	559.73	396.17
Dodge	81,750	2,425.94	2,310.68	1,040.95	21.33	1,019.62	1,269.72	716.99	662.75	552.73	444.72
Door	26,934	3,262.53	2,961.02	1,054.21	27.66	1,026.55	1,906.81	1,442.19	1,346.33	464.62	302.59
Douglas	43,051	3,757.06	3,756.47	1,985.71	138.28	1,847.44	1,770.76	1,102.32	1,018.84	668.44	395.72
Dunn	38,494	2,793.29	2,765.76	1,520.29	32.89	1,487.40	1,245.47	694.19	645.14	551.28	422.27
Eau Claire	88,897	3,081.76	3,019.74	1,554.92	69.72	1,485.20	1,464.82	874.99	843.3	589.83	435.67
Florence	5,230	3,083.94	2,743.59	1,631.55	11.28	1,620.27	1,112.05	778.78	769.02	333.27	233.46
Fond Du Lac	94,400	2,832.30	2,795.03	1,336.19	26.72	1,309.47	1,458.85	927.6	907.45	531.25	395.47
Forest	9,588	2,956.82	2,945.56	1,800.17	41.82	1,758.34	1,145.39	833.75	788.49	311.64	164.79
Grant	49,531	3,200.02	3,048.62	1,683.35	25.86	1,657.49	1,365.27	731.7	722.42	633.56	519.47
Green	32,755	2,767.94	2,632.97	1,318.82	3.97	1,314.85	1,314.15	798.81	780.49	515.34	408.58
Green Lake	19,414	2,931.39	2,852.84	1,382.97	5.98	1,377.00	1,469.87	1,068.04	1,040.59	401.82	200.78
Iowa	21,862	2,652.82	2,613.30	1,323.21	1.88	1,321.33	1,290.09	911.35	850.75	378.74	290.87
Iron	6,520	3,285.28	3,226.38	1,799.23	8.9	1,790.34	1,427.15	963.8	894.17	463.34	306.75
Jackson	17,325	3,410.97	3,210.97	1,788.51	6.7	1,781.82	1,422.45	727.45	676.13	695.01	557.63
Jefferson	73,042	2,910.94	2,687.77	1,234.59	7.02	1,227.57	1,453.18	896.57	833.93	556.61	425.8
Juneau	23,753	3,009.35	2,896.94	1,644.00	26.52	1,617.48	1,252.94	733.84	676.13	519.09	397.09
Kenosha	141,646	3,193.16	3,135.76	1,484.58	80.04	1,404.54	1,651.18	1,192.90	1,117.74	458.28	317.07
Kewaunee	19,661	2,750.83	2,596.46	1,417.32	16.94	1,400.39	1,179.14	746.15	735.11	432.99	333.96
La Crosse	102,318	3,148.02	3,086.21	1,396.53	47.75	1,348.78	1,689.68	957.21	866.95	732.47	572.46
Lafayette	16,568	3,779.39	3,653.67	1,890.15	54.56	1,835.59	1,763.52	925.1	916.95	838.42	730.93
Langlade	20,535	2,904.31	2,857.61	1,589.68	2.14	1,587.53	1,267.93	850.5	791.33	417.43	268.42
Lincoln	29,395	2,903.01	2,860.55	1,522.44	94.44	1,428.00	1,338.12	773.16	722.23	564.96	416.36
Manitowoc	82,588	2,730.23	2,307.03	1,169.19	8.71	1,160.48	1,137.84	635.93	616.06	501.91	312.47
Marathon	121,791	3,113.37	3,059.68	1,479.62	80.38	1,399.24	1,580.05	957.21	863.59	642.26	465.72
Marquette	42,751	2,709.32	2,658.02	1,528.13	18.57	1,509.56	1,129.89	714.88	700.01	415.01	261.3
Marquette	14,566	2,205.14	2,199.92	1,074.28	5.15	1,069.13	1,125.64	844.5	799.19	281.13	174.31
Menominee	4,609	4,241.70	4,241.70	3,544.37	793.45	2,750.92	697.33	571.06	566.5	126.27	46.21
Milwaukee	922,243	4,418.20	3,771.38	1,907.11	214.58	1,692.52	1,864.27	1,308.53	1,223.00	555.74	374.56
Monroe	39,044	2,706.72	2,652.52	1,477.64	18.9	1,458.74	1,174.88	673.06	610.98	501.82	365.59
Oconto	32,795	2,596.25	2,528.46	1,541.30	125.63	1,415.67	987.16	611.04	567.01	376.12	267.45
Oneida	35,516	3,247.58	3,227.53	1,155.42	45.22	1,110.20	2,072.11	1,636.90	1,538.15	435.21	274.72
Outagamie	153,099	3,389.36	3,160.65	1,389.03	52.74	1,336.29	1,771.62	1,089.44	1,061.87	682.19	484.54
Ozaukee	80,257	2,638.69	2,524.28	732.81	4.95	727.86	1,791.47	1,265.66	1,193.00	525.81	383.24
Pepin	7,130	3,541.94	3,514.17	2,262.83	4.91	2,257.92	1,251.33	915.57	870.41	335.76	252.59
Pierce	34,994	3,062.90	2,865.26	1,708.41	15.23	1,693.18	1,156.86	771.25	727.64	385.61	238.76
Polk	37,761	3,123.33	3,087.44	1,683.35	46.71	1,636.64	1,404.09	816.16	764.81	587.93	430.63
Portage	65,146	2,557.70	2,502.52	1,292.30	27.12	1,265.17	1,210.22	810.61	737.59	399.61	276.13

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Total	Capital outlay	Direct general expenditure				
								Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
WEST VIRGINIA—Con.												
Monongalia.....	73.32	54.8	1,732.71	16.02	1,716.70	1,571.68	191.92	879.32	14.55	1.21	—	71.27
Monroe.....	46.56	—	1,073.68	—	1,073.68	1,029.97	35.73	892.89	—	—	—	10.45
Morgan.....	28.62	—	2,074.26	—	2,074.26	2,049.48	278.26	1,118.34	.89	—	595.64	10.95
Nicholas.....	73.94	—	2,434.86	—	2,434.86	2,329.81	129.18	1,126.25	.65	21.41	682.18	83.36
Ohio.....	117.87	51.65	1,830.45	5.86	1,824.59	1,594.22	99.83	818.37	17.05	.2	—	23.62
Pendleton.....	39.2	—	1,633.14	—	1,633.14	1,454.02	294.5	1,157.79	—	—	—	38.34
Pleasants.....	61.73	—	4,249.87	—	4,249.87	4,188.13	166.49	1,513.23	2.81	.27	—	13.23
Pocahontas.....	36.98	—	2,197.78	5.72	2,192.05	2,158.82	90.36	1,071.10	—	—	484.81	17.83
Preston.....	63.34	—	1,367.72	—	1,367.72	1,280.31	70.09	984.22	3.85	—	—	13.54
Putnam.....	57.05	—	1,568.67	—	1,568.67	1,516.08	130.04	1,042.39	2.18	.14	—	36
Raleigh.....	36.31	22.93	1,596.03	.19	1,595.84	1,551.37	134.2	1,075.07	.49	—	—	10.44
Randolph.....	65.17	—	1,533.81	—	1,533.81	1,466.98	85.11	971.48	1	.21	—	51.45
Ritchie.....	49.1	—	1,407.06	—	1,407.06	1,359.13	45.69	1,127.36	—	—	—	.78
Roane.....	76.75	—	1,502.27	—	1,502.27	1,413.18	142.73	1,117.60	—	—	.19	.65
Summers.....	14.16	—	1,213.67	.29	1,213.39	1,196.28	78.22	823.78	.29	5.1	—	14.02
Taylor.....	248.07	5.07	2,013.97	—	2,013.97	1,741.47	345.81	1,292.52	3.12	—	—	61.03
Tucker.....	78.08	—	1,925.48	.61	1,891.49	1,824.32	189.42	1,069.35	.26	—	—	14.77
Tyler.....	7.7	—	1,779.89	—	1,779.89	1,772.89	265.13	1,284.34	1.4	—	212.31	.6
Upshur.....	72.38	—	1,622.12	—	1,622.12	1,485.19	177.71	1,005.63	14.21	—	—	10.53
Wayne.....	67.19	—	1,651.67	—	1,651.67	1,597.94	251.7	1,283.73	1.08	—	—	23.05
Webster.....	42.9	—	1,483.40	—	1,483.40	1,442.32	92.61	1,096.16	—	—	—	20.83
Wetzel.....	302.71	—	2,788.37	—	2,788.37	2,387.63	78.98	1,184.13	.21	—	786.33	42.27
Wirt.....	26.84	—	1,512.97	—	1,512.97	1,473.97	100.55	1,267.31	—	—	—	.36
Wood.....	116.51	6.03	2,442.93	.13	2,442.81	2,297.68	54.27	1,000.46	15.94	.11	773.18	70.1
Wyoming.....	34.22	—	1,618.94	—	1,618.94	1,523.92	137.07	1,268.10	.39	.82	—	7.29
WISCONSIN												
Adams.....	11.83	—	2,645.16	1.68	2,643.47	2,615.27	738.28	1,204.14	7.68	127.61	—	98.12
Ashland.....	56.43	—	3,515.84	3.62	3,512.22	3,443.36	389.76	1,501.48	28.55	283.84	—	77.13
Barron.....	278.08	—	3,214.89	.07	3,214.82	2,929.92	433.48	1,462.50	16.71	201.84	—	158.52
Bayfield.....	22.18	—	2,997.61	—	2,997.61	2,973.31	445.05	1,141.38	15.54	117.07	—	248.95
Brown.....	70.18	—	3,152.24	7.19	3,145.05	3,027.88	387.51	1,436.67	25.22	151.44	—	142.71
Buffalo.....	21.53	—	2,541.75	.07	2,541.68	2,514.53	281.18	1,245.02	5.84	148.43	—	92.58
Burnett.....	16.41	—	2,739.00	—	2,739.00	2,717.51	353.54	1,187.93	7.09	171.8	—	134.46
Calumet.....	115.96	—	2,050.42	6.65	2,043.77	1,917.01	392.51	726.58	13.03	167.44	—	82.33
Chippewa.....	97.65	—	2,455.84	4.64	2,451.20	2,340.25	260.06	1,143.32	21.62	86.02	—	162.6
Clark.....	38.55	—	3,198.44	.76	3,197.68	3,147.26	465.13	1,455.46	17.19	486.31	—	210.98
Columbia.....	198.36	—	3,650.32	66.35	3,583.96	3,336.48	710.66	1,831.57	37.18	255.88	—	73.57
Crawford.....	34.95	—	3,014.50	8.92	3,005.58	2,943.69	574.73	1,309.24	14.99	307.42	—	58.38
Dane.....	397.58	—	3,868.56	27.51	3,841.05	3,273.73	491.88	1,599.48	33.63	309.95	—	70.19
Dodge.....	115.27	—	2,602.34	9.83	2,592.50	2,422.80	464.51	826.19	27.98	350.89	—	89.91
Door.....	301.51	—	3,550.27	.67	3,549.60	3,225.33	512.36	1,403.58	35.53	102.4	—	163.07
Douglas.....	.58	—	3,665.77	22.55	3,643.21	3,642.42	397.44	1,874.82	20.26	131.91	—	190.91
Dunn.....	27.54	—	3,088.09	10.55	3,077.54	3,037.82	599.26	1,337.51	18.11	459.68	—	45.83
Eau Claire.....	62.02	—	3,108.70	7.58	3,101.12	3,024.01	354.57	1,550.93	34.14	205.78	—	162.5
Florence.....	340.34	—	2,959.66	—	2,959.66	2,573.61	202.87	1,139.01	9.18	11.09	—	222.94
Fond Du Lac.....	37.27	—	2,872.92	—	2,872.92	2,809.04	272.02	1,445.68	22.61	190.2	—	207.48
Forest.....	11.26	—	3,451.81	2.92	3,448.89	3,432.73	944.2	1,792.97	8.34	152.17	—	76.24
Grant.....	151.4	—	3,261.86	.26	3,261.59	3,091.03	359.07	1,650.20	23.82	252.06	64.42	153.28
Green.....	134.97	—	3,028.36	.03	3,028.33	2,876.87	359.98	1,335.67	11.33	328.5	—	85.94
Green Lake.....	78.55	—	2,914.39	—	2,914.39	2,838.72	472.75	1,391.83	33.38	112.14	—	138.46
Iowa.....	39.52	—	2,919.27	.37	2,918.90	2,868.95	554.25	1,562.35	15.51	240.78	—	23.79
Iron.....	58.9	—	3,039.42	—	3,039.42	2,955.52	293.87	1,259.66	10.43	15.34	—	205.37
Jackson.....	200	—	3,593.82	.69	3,593.13	3,390.88	549.73	1,498.01	14.08	483.58	—	250.04
Jefferson.....	223.17	—	2,992.57	15.2	2,977.37	2,716.72	317.49	1,283.85	32.45	264.51	—	120.67
Juneau.....	112.41	—	3,113.50	.63	3,112.87	2,982.70	471.77	1,355.83	15.96	286.7	—	43.28
Kenosha.....	57.4	—	3,278.88	3.89	3,274.99	3,185.50	324.82	1,619.50	35.67	235.59	—	125.74
Kewaunee.....	154.37	—	2,869.84	.2	2,869.64	2,710.39	318.6	1,263.41	19.53	42.06	113.58	162.35
La Crosse.....	61.81	—	3,347.47	45.04	3,302.43	3,212.57	476.95	1,580.57	56.49	255.44	—	160.53
Lafayette.....	125.72	—	4,001.57	—	4,001.57	3,854.90	508.15	1,704.19	10.99	417.31	247.71	58.12
Langlade.....	46.7	—	3,060.48	—	3,060.48	3,014.51	378.72	1,369.52	93.6	163.23	—	123.84
Lincoln.....	42.46	—	3,067.70	6.46	3,061.23	2,979.59	324.34	1,306.65	44.29	330.5	—	139.65
Manitowoc.....	423.2	—	2,979.43	1.78	2,977.65	2,536.05	400.53	1,070.01	50.37	253.44	—	82.68
Marathon.....	53.69	—	3,334.17	.35	3,333.82	3,253.64	601.6	1,514.71	23.79	102.15	358.07	68.93
Marquette.....	51.3	—	2,776.99	—	2,776.99	2,709.95	288.02	1,350.31	14.29	139.39	—	125.4
Marquette.....	5.22	—	2,989.33	4.12	2,985.31	2,978.03	960.39	1,556.16	21.28	101.88	—	174.17
Menominee.....	—	—	4,087.44	—	4,087.44	4,087.44	384.47	2,387.07	2.17	729.88	—	96.55
Milwaukee.....	124.06	522.75	4,002.49	.23	4,002.26	3,561.39	402.38	1,479.63	31.71	231.05	105.24	78.13
Monroe.....	54.2	—	2,768.21	—	2,768.21	2,708.87	411.56	1,167.04	16.19	374.76	—	81.42
Oconto.....	67.78	—	2,744.02	—	2,744.02	2,652.75	462.72	1,115.17	13.23	114.99	—	176.22
Oneida.....	20.05	—	3,255.18	—	3,255.18	3,233.84	419.61	1,839.20	31.82	132.87	—	59.38
Outagamie.....	228.71	—	3,446.59	.11	3,446.48	3,201.97	410.09	1,628.18	39.48	179.5	—	142.87
Ozaukee.....	114.41	—	3,195.02	1.36	3,193.67	3,058.19	387.57	1,273.30	36.05	157.18	—	103.73
Pepin.....	27.77	—	4,085.27	.84	4,084.43	4,043.62	722.72	2,185.97	49.79	223.28	—	224.54
Pierce.....	197.63	—	3,346.17	.77	3,345.40	3,109.22	350.72	1,600.07	77.36	87.27	—	168.77
Polk.....	35.88	—	3,359.31	1.14	3,358.17	3,307.78	628.4	1,769.79	15.28	250.71	—	150.71
Portage.....	55.18	—	2,571.99	.4	2,571.59	2,504.30	339.48	1,130.02	18.25	155.14	—	142.93

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
24	25	26	27	28	29	30	31	32	33	34	
WEST VIRGINIA—Con.											
Monongalia.....	25.18	22.62	57.63	27.07	16.83	2.72	3.39	34.63	5.19	96.47	8.1
Monroe.....	3.15	—	19.36	—	5.38	—	1.23	1	—	—	2.61
Morgan.....	2.14	1.11	24.48	—	19.3	—	1.48	6.07	—	117.38	7.47
Nicholas.....	36.01	.14	78.14	3.62	22.1	—	12.03	14.2	—	43.33	11.74
Ohio.....	47.98	23.55	90.78	79.49	15.82	1.78	1.45	14.99	78.5	75.82	25.01
Pendleton.....	1.36	.49	17.75	1.36	12.57	—	81.48	2.1	—	12.57	6.29
Pleasants.....	18.31	1.07	41.02	6.81	22.45	—	98.74	31.27	—	24.32	42.62
Pocahontas.....	9.91	.77	30.05	9.47	26.63	—	26.3	14.86	14.31	8.8	58.88
Preston.....	9.93	.17	33.68	.8	13.24	—	2.54	.57	—	36.89	28.36
Putnam.....	6.79	.02	35.02	.44	12.94	.34	1.05	6.91	.6	49.75	2.6
Raleigh.....	32.53	13.92	61.62	27.63	10.73	—	8.05	12.68	42.29	103.31	18.55
Randolph.....	23.24	13.59	27.41	13.38	12.86	.31	3.07	11.03	136.28	41.45	38.9
Ritchie.....	10.4	—	22.65	—	19.93	—	3.5	15.07	—	33.74	.78
Roane.....	13.57	.97	23.77	.06	6.36	—	9.81	4.55	37.27	30.32	.78
Summers.....	10.64	.07	20.49	12.73	14.52	—	4.31	11.79	143.22	.36	3.59
Taylor.....	23.92	.06	24.18	15.27	18.2	.78	1.49	.65	59.79	42.63	14.43
Tucker.....	22.09	—	33.65	3.72	3.34	—	37.11	19.78	.26	18.75	318.86
Tyler.....	14.41	.3	26.21	2.6	15.31	—	1.9	4.9	1.3	7.1	16.11
Upshur.....	13.62	93.36	24.15	11.42	24.24	—	2.75	3.38	29.06	55.16	62.01
Wayne.....	6.34	.42	24.84	15.48	9.54	—	1.63	5.42	—	101.39	9.19
Webster.....	11.23	.48	19	2.5	8.25	—	13.63	4.89	8.25	13.34	.48
Wetzel.....	31.84	.16	57.36	7.28	7.44	1.82	3.69	17.44	.32	54.63	7.97
Wirt.....	7.34	—	8.95	—	14.67	—	—	—	—	34.35	15.75
Wood.....	47.13	17.93	71.87	35.29	16.52	3.57	3.24	9.71	18.43	42.53	19.47
Wyoming.....	10.86	2.21	45.69	5.5	4.5	.18	1.71	4.43	1.86	1.18	39.58
WISCONSIN											
Adams.....	366.62	4.71	126.26	38.07	50.01	2.8	98.62	29.49	8.3	22.65	81.74
Ashland.....	502.93	9.23	134.59	107.01	170.44	.54	25.23	56.85	79.91	92.88	34.58
Barron.....	454.24	8.33	97.28	45.98	21.52	2.76	21.27	29.25	31.16	58.16	70.77
Bayfield.....	594.13	40.91	105.32	75.1	42.43	—	61.82	60.56	49.54	56.91	24.04
Brown.....	237.42	27.68	152.53	105.67	25.44	8.56	32.68	76.6	54.07	209.63	64.31
Buffalo.....	529.93	—	64.51	34.33	27.22	.84	51.49	17.38	14.21	41.58	31.02
Burnett.....	491	5.08	75.16	39.28	31.22	.07	57.15	34.14	59.79	30.1	21.21
Calumet.....	278.22	.42	85.99	39.93	10.2	2.57	22.11	38.64	29.1	73.17	31.73
Chippewa.....	364.34	.79	117.45	63.33	23.94	2.63	42.17	32.37	16.08	47.01	31.22
Clark.....	346.19	1.19	99.74	38.49	23.98	.06	39.74	38.92	36.88	53.76	24.16
Columbia.....	332.03	7.19	120.23	47.32	38.19	3.13	30.51	25.68	27.13	133.69	54.13
Crawford.....	422.78	2.18	188.36	60.5	43.75	.12	10.38	38.53	31.98	49.52	28.34
Dane.....	175.1	39.53	181.03	78.17	43.94	10.65	37.73	120.56	69.22	126.25	62.99
Dodge.....	295.98	7.89	126.31	85.13	19.02	3.83	22.32	36.66	34.2	161.9	48.27
Door.....	376.81	5.68	130.84	79.82	28.96	4.2	48.75	115.47	15.89	125.05	78.41
Douglas.....	285.55	1.77	175.16	87.34	23.18	5.37	61.46	64.37	102.76	95.1	64.46
Dunn.....	468.7	5.27	106.69	59.96	28.03	4.34	22.65	40.79	50.76	54.22	58.61
Eau Claire.....	239.29	15.82	146.03	70.29	34.24	6.11	17.42	83.74	62.93	81.96	39.78
Florence.....	434.61	—	135.18	20.08	13.38	—	63.29	26.77	28.3	34.03	43.21
Fond Du Lac.....	223.96	6.98	120.38	59.72	26.13	6.49	38.69	54.39	22.1	90.02	38.14
Forest.....	437.42	.21	364.52	48.5	18.56	—	57.78	15.85	12.52	73.53	43.18
Grant.....	344.94	2.18	103.71	63.92	10.98	3.39	18.86	46.76	22.43	71.45	35.13
Green.....	392.34	11.45	147.46	34.8	25.68	3.02	21.28	34.25	5.13	80.32	61.82
Green Lake.....	312.51	11.49	162.72	79.89	5.05	1.55	32.09	44.45	.72	100.86	24.78
Iowa.....	421.51	7.64	93.27	75.84	12.85	1.56	23.1	33.85	2.42	45.01	26.76
Iron.....	574.54	19.79	136.81	37.42	14.57	.92	74.69	44.17	16.72	66.26	42.48
Jackson.....	420.78	1.21	113.36	55.47	48.54	1.33	85.89	56.05	10.97	45.08	20.03
Jefferson.....	285.64	1.33	143.25	52.57	36.68	5.59	15.68	56.9	11.91	119.44	40.32
Juneau.....	427.4	1.6	111.23	46.56	21.01	.51	28.75	33.05	37.09	173.66	47.15
Kenosha.....	154.24	14.01	189.03	75.21	68.05	7.65	40.7	69.9	31.47	96.31	38.75
Kewaunee.....	523.78	.05	100.61	41.05	39.16	.71	24.01	32.25	38.1	75.28	36.57
La Crosse.....	215.21	20.74	156.85	79.94	109.91	7.34	13.47	82.35	32.74	64.95	78.73
Lafayette.....	613.77	.78	100.49	46.54	17.87	.18	135.08	38.27	30.36	69.35	26.13
Langlade.....	454.15	18.07	123.64	67.3	15.68	3.55	67.64	36.13	62.38	48.45	54.54
Lincoln.....	398.4	5.51	146.28	66.37	4.97	2.82	34.5	27.08	110.05	53	61.64
Manitowoc.....	300.43	8.27	133.19	72.48	33.26	4.53	16.33	48.92	14.74	88.2	54.67
Marathon.....	310.54	18.59	118.92	54.17	21.36	6.68	12.1	41.09	44.72	162.42	73.6
Marinette.....	286.22	2.43	135.04	66.85	23.44	.75	53.99	49.22	30.97	96.91	38.29
Marquette.....	384.66	—	206.51	24.58	107.85	.14	27.19	12.36	—	45.72	22.04
Menominee.....	296.16	—	137.34	84.4	21.7	—	40.14	—	—	—	38.19
Milwaukee.....	147.66	38.23	257.5	121.52	72.58	9.24	12.81	130.89	95.56	185.95	60.74
Monroe.....	416.79	1.23	112.74	28.92	26.12	2.18	24.79	56.22	33.68	51.07	66.16
Oconto.....	400.67	6.16	92.76	46.65	34.55	.46	68.76	29.67	135.02	133.83	44.03
Oneida.....	370.09	29.73	150.89	51.36	26.66	2.59	36.66	45.53	33.96	53.95	77.54
Outagamie.....	327.89	32.95	142.65	64.72	42.88	6.72	14.3	57.66	29.9	108.74	77.37
Ozaukee.....	224.55	.19	167.89	36.68	32.79	9.48	17.16	96.33	3.84	208.47	25.01
Pepin.....	690.32	.42	128.19	28.47	7.01	—	42.78	24.12	26.93	46.14	37.87
Pierce.....	422.7	1.03	117.02	33.18	15.55	.66	39.58	32.35	34.06	71.84	101.59
Polk.....	399.65	1.11	80.03	40.39	19.33	.74	48.78	42.69	39.56	91.13	19.81
Portage.....	278.76	10.62	116.95	56.07	24.35	3.71	24.99	52.42	33.71	46.31	49.96

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Total	Long-term			
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure		Total	Education	Utility	
	Financial administration	Other government administration									
	35	36	37	38	39	40	41	42	43	44		45
WEST VIRGINIA—Con.											
Monongalia.....	25.97	49.77	185.23	44.51	119.92	25.09	2,709.82	2,709.82	288.37	69.84	2,751.27
Monroe.....	17.52	36.42	—	39.95	43.72	—	220.21	220.21	—	220.21	156.36
Morgan.....	29.51	71.38	29.29	14.05	24.78	—	581.58	581.58	—	105.77	809.99
Nicholas.....	35.76	84.37	26.16	48.36	105.06	—	491.81	489.68	183.49	185.26	313.4
Ohio.....	46.08	70.08	128.44	35.21	164.48	65.9	2,407.64	2,407.64	303.42	442.93	2,442.69
Pendleton.....	30.45	57.69	2.96	30.82	179.12	—	194.9	194.9	—	167.04	194.9
Pleasants.....	55.59	126.94	2,129.88	59.59	61.73	—	29,393.51	29,393.51	—	28.73	29,443.75
Pocahontas.....	39.84	213.52	46.67	85.08	33.24	—	912.5	912.5	—	58.11	1,004.18
Preston.....	17.22	64.24	8.56	62.5	87.42	—	247.9	246.86	—	154.17	205.36
Putnam.....	19.51	62.79	202.91	33.66	52.59	—	2,907.71	2,906.55	—	92.79	2,954.93
Raleigh.....	13.77	51.43	46.74	22.11	34.97	9.5	738.26	738.22	—	71.48	1,161.27
Randolph.....	16.38	69.83	11.03	24.07	66.83	—	355.01	355.01	—	124.62	197.9
Ritchie.....	34.42	76.32	.39	13.81	47.93	—	13.51	12.74	—	5.44	210.38
Roane.....	19.48	62.86	44.16	40.78	89.09	—	981.88	981.88	226.95	234.22	428.25
Summers.....	29.41	35.3	1.15	65.5	17.11	—	32.64	32.64	—	16.46	114.39
Taylor.....	24.63	80.65	41.33	36.78	267.43	5.07	772.08	765	263.34	43.61	810.68
Tucker.....	32.36	126.62	17.59	105.82	67.16	—	467.7	453.7	—	111.85	311.8
Tyler.....	32.92	66.93	74.94	9.3	7	—	1,050.93	1,050.93	465.73	9	788.59
Upshur.....	18.23	57.49	21.36	38.58	136.93	—	561.93	561.93	—	132.19	598.94
Wayne.....	18.31	53.33	34.74	9.43	53.73	—	622.26	622.26	119.37	79.75	546.35
Webster.....	42.32	169.29	—	31.67	41.07	—	44.63	44.63	—	44.63	288.68
Wetzel.....	22.9	75.88	60.47	25.47	400.74	—	1,789.49	1,788.96	346.21	784.3	1,078.66
Wirt.....	29.34	71.39	13.96	10.56	39.01	—	226.34	226.34	164.61	—	229.2
Wood.....	25.24	52.93	56.31	17.72	131.29	13.84	1,350.94	1,350.94	86.25	536.08	1,166.21
Wyoming.....	25.29	73.09	—	31.22	95.02	—	46.01	46.01	—	45.87	285.82
WISCONSIN											
Adams.....	45.92	166.07	80.12	56.35	28.2	—	2,075.80	1,930.03	923.69	46.98	1,537.62
Ashland.....	42.25	121.85	119.08	54.98	68.86	—	2,682.78	2,385.84	696.66	20.52	1,475.65
Barron.....	28.15	83.43	80.94	57.12	284.9	—	1,784.75	1,755.40	771.79	76.91	1,461.05
Bayfield.....	38.52	159.57	89.18	52.33	24.3	—	1,596.52	1,457.07	419.28	68.4	991.04
Brown.....	30.39	82.46	107.66	56.74	117.18	—	2,416.90	2,353.19	722.85	177.71	2,401.50
Buffalo.....	39.11	102.29	32.85	35.88	27.15	—	746.32	709.04	108.2	96.03	906.09
Burnett.....	59.1	119.1	73.21	120.63	21.48	—	1,259.54	1,117.85	680.94	7.02	836.13
Calumet.....	21.08	230.87	41.05	22.56	126.77	—	886.37	811.03	208.97	100.37	774.61
Chippewa.....	25.36	72.86	51.1	36.05	110.95	—	1,326.64	1,136.20	545.43	64.25	1,377.24
Clark.....	21.85	100.99	66.82	84.59	50.42	—	1,590.64	1,460.20	736.93	72.35	1,711.53
Columbia.....	28.85	96.71	114.74	78.76	247.49	—	2,333.61	2,204.23	1,042.49	304.88	1,741.32
Crawford.....	33.32	94.85	81.98	167.06	61.9	—	2,673.28	2,550.28	1,325.93	329.39	1,817.22
Dane.....	26.35	109.5	120.83	58.64	567.32	—	3,238.20	3,145.14	846.74	660.15	1,955.91
Dodge.....	28.72	139.84	71.51	46.26	169.7	—	1,536.83	1,458.48	590.51	156.15	1,296.54
Door.....	36.83	167	87.36	219.69	324.27	—	2,267.95	2,188.13	287.15	737.54	1,919.25
Douglas.....	50.99	127.87	192.52	86.64	.79	—	3,012.31	3,012.31	761.1	3	2,434.07
Dunn.....	24.63	92.69	93.37	66.01	39.72	—	2,278.04	2,131.27	1,034.78	86.74	1,442.43
Eau Claire.....	37.67	95.98	87.39	52	77.11	—	1,681.25	1,567.63	728.92	87.64	1,533.79
Florence.....	46.85	127.92	94.65	123.14	386.04	—	2,119.50	1,913.96	70.75	969.02	1,268.45
Fond Du Lac.....	30.72	93.16	73.49	58.71	63.89	—	1,470.92	1,418.17	434.57	137.25	987.89
Forest.....	37.76	134.86	94.08	64.25	16.17	—	2,230.50	2,074.05	1,456.93	8.66	1,529.41
Grant.....	20.96	83.04	67.47	52.03	170.56	—	1,761.56	1,715.13	626.5	162.2	1,446.93
Green.....	33.03	91.13	72.08	101.63	151.46	—	1,602.56	1,450.68	698.7	206.75	1,222.78
Green Lake.....	42.91	125.32	119.19	99.41	75.67	—	2,280.00	2,207.89	1,052.95	75.77	844.18
Iowa.....	29.46	118.84	104.24	30.19	49.95	—	2,000.37	1,776.00	1,320.01	60.15	1,032.16
Iron.....	53.99	160.43	82.98	138.96	83.9	—	1,621.78	1,537.42	888.34	93.4	1,066.10
Jackson.....	37.34	119.42	88.08	41.62	202.25	—	1,660.55	1,641.50	941.53	13.68	1,047.85
Jefferson.....	21.93	93.28	83.47	47.27	260.64	—	1,652.67	1,524.93	614.3	181.09	2,027.20
Juneau.....	42.35	98.26	52.62	159.69	130.17	—	1,809.79	1,754.68	815.48	234.45	1,177.54
Kenosha.....	30.42	120.55	164.91	67.8	89.48	—	3,034.21	2,848.04	835.6	90.16	1,746.09
Kewaunee.....	28.94	85.14	47.3	36.52	159.25	—	1,522.66	1,522.66	672.65	105.08	1,694.06
La Crosse.....	24.93	77.82	147.81	46.75	89.86	—	2,294.66	2,252.63	814.02	87.28	1,806.54
Lafayette.....	30.96	130.31	106.11	70.38	146.67	—	2,190.25	2,129.89	1,038.39	216.32	1,098.14
Langlade.....	35.01	110.3	74.7	92.77	45.97	—	1,584.37	1,367.66	631.12	86.49	1,168.79
Lincoln.....	28.78	116.01	67.19	35.89	81.65	—	2,594.69	2,356.56	1,103.45	26.67	2,047.35
Manitowoc.....	31.52	98.46	82.52	92.04	441.6	—	1,606.31	1,559.09	416.14	362.68	1,699.65
Marathon.....	36.56	104.2	92.43	88.61	80.18	—	1,847.59	1,723.69	555.74	164.45	1,355.55
Marinette.....	37.8	87.9	94.59	76.16	67.04	—	1,717.22	1,644.01	484.06	105.07	1,276.04
Marquette.....	33.16	117.05	87.6	55.68	7.28	—	1,760.61	1,760.61	1,153.03	—	1,026.02
Menominee.....	39.92	128.88	23.87	61.18	—	—	344.11	144.5	55.33	—	981.34
Milwaukee.....	48.76	120.14	138.12	195.94	212.11	228.76	2,963.20	2,911.69	211.45	50.42	6,318.32
Monroe.....	21.8	80.17	86.7	60.91	59.34	—	1,909.87	1,763.11	613.9	209.46	1,209.92
Oconto.....	35.25	85.93	94.25	25.16	91.26	—	1,970.54	1,871.14	690.56	183.84	1,017.01
Oneida.....	42.18	105.67	92.63	51.13	21.34	—	2,259.85	2,002.93	1,224.83	3.38	1,755.27
Outagamie.....	25.49	92.59	128.52	59.56	244.51	—	2,652.39	2,510.98	929.48	213.78	1,681.96
Ozaukee.....	26.71	105.57	81.21	452.05	135.48	—	1,993.71	1,866.62	304.97	167.62	2,342.46
Pepin.....	54.14	101.4	96.21	76.02	40.81	—	2,009.54	2,009.54	1,409.26	51.61	992.29
Pierce.....	25.75	93.27	79.39	107.79	236.18	—	1,752.79	1,714.87	808.82	153.8	1,212.75
Polk.....	31.51	92.79	127.51	86.25	50.4	—	2,386.43	2,239.53	1,376.34	64.06	1,323.56
Portage.....	25.59	173.3	84.35	76.86	67.29	—	1,904.03	1,739.43	338.92	260.71	781.31

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Population ¹	Revenues									
		Total	Total general	Intergovernmental revenue			General revenue from own sources				
				Total	From Federal government	From state government	Total	Taxes		Charges and miscellaneous general revenue	
								Total	Property	Total	Current charges
1	2	3	4	5	6	7	8	9	10	11	
WISCONSIN—Con.											
Price	15,910	2,831.80	2,795.16	1,666.62	7.29	1,659.33	1,128.54	749.15	704.02	379.38	250.6
Racine	185,003	2,637.36	2,575.09	1,376.73	42.48	1,334.25	1,198.35	835.26	815.46	363.1	232.02
Richland	17,958	2,845.64	2,636.10	1,406.56	53.46	1,353.10	1,229.54	641.55	596.28	587.98	515.15
Rock	150,584	3,012.10	2,957.41	1,682.57	118.26	1,564.31	1,274.84	828.47	808.49	446.36	315.58
Rusk	15,433	4,060.20	4,019.96	2,281.28	108.99	2,172.29	1,738.68	631.44	535.48	1,107.24	842.55
St Croix	56,137	2,694.76	2,603.04	1,288.70	6.73	1,281.97	1,314.34	840.71	771.83	473.63	311.88
Sauk	52,164	3,218.73	2,965.49	1,434.84	26.09	1,408.75	1,530.65	1,037.09	924.41	493.56	348.42
Sawyer	15,985	2,662.93	2,646.61	1,367.91	99.41	1,268.50	1,278.70	982.86	900.97	295.84	213.26
Shawano	38,487	2,988.88	2,440.56	1,320.94	37.05	1,283.89	1,119.62	643.49	596.38	476.13	346.64
Sheboygan	109,705	3,249.39	3,044.11	1,436.74	59.04	1,377.70	1,607.37	979.93	958.2	627.44	472.66
Taylor	19,264	3,026.42	2,720.57	1,787.63	88.4	1,699.23	932.93	568.78	559.13	364.15	237.8
Trempealeau	26,191	3,711.77	3,480.43	1,908.14	7.06	1,901.07	1,572.30	789.62	750.87	782.67	604.41
Vernon	27,279	2,771.03	2,677.88	1,567.47	13.12	1,554.35	1,110.41	634.63	623.67	475.79	375.01
Vilas	20,769	2,616.16	2,537.00	855.79	127.93	727.86	1,681.21	1,380.23	1,298.81	300.98	191.2
Walworth	83,355	3,340.41	3,220.95	964.32	26.13	938.19	2,256.63	1,329.90	1,225.10	926.72	771.6
Washburn	15,132	3,055.97	2,930.35	1,490.35	9.38	1,480.97	1,439.99	1,101.37	1,044.54	338.62	240.15
Washington	111,358	2,538.26	2,411.86	968.7	13.15	955.55	1,443.17	1,013.94	981.58	429.23	294.81
Waukesha	343,797	2,833.06	2,757.56	840.37	28.84	811.53	1,917.19	1,442.05	1,396.99	475.14	306.28
Waupaca	49,811	2,959.71	2,679.67	1,476.06	2.55	1,473.51	1,203.61	821.89	768.34	381.72	291.96
Waushara	21,272	2,294.24	2,281.64	1,131.53	9.36	1,122.18	1,150.10	860.14	814.59	289.96	150.71
Winnebago	149,703	2,885.01	2,675.86	1,146.66	18.95	1,127.71	1,529.19	893.51	867.54	635.69	467.23
Wood	76,219	3,346.51	2,971.29	1,547.61	33.01	1,514.60	1,423.69	938.03	916.37	485.65	354.45
WYOMING											
Albany	30,831	3,236.35	3,157.15	1,173.07	41.16	1,131.91	1,984.07	471.15	229.06	1,512.93	1,381.14
Big Horn	11,276	4,207.34	3,985.10	1,833.98	36.18	1,797.80	2,151.12	981.47	653.25	1,169.65	952.38
Campbell	32,012	4,468.45	4,000.66	889.73	81.97	807.76	3,110.93	2,394.38	2,084.47	716.54	228.16
Carbon	15,855	3,803.91	3,662.19	1,205.11	81.17	1,123.94	2,457.08	1,331.82	1,068.43	1,125.26	953.52
Converse	11,989	3,354.41	3,269.50	1,115.61	62.64	1,052.97	2,153.89	1,222.04	1,029.03	931.85	644.92
Crook	5,763	2,910.46	2,855.98	1,579.73	57.26	1,522.47	1,276.25	983.17	841.23	293.08	140.73
Fremont	35,940	2,875.07	2,806.48	1,744.21	239.73	1,504.48	1,062.27	676.74	566.97	385.53	237.9
Goshen	12,731	3,131.02	2,734.27	1,590.45	15.71	1,574.74	1,143.82	644.8	416.54	499.02	424.24
Hot Springs	4,627	2,972.77	2,803.54	1,065.05	57.06	1,008.00	1,738.49	1,297.17	1,108.93	441.32	176.14
Johnson	6,690	4,590.73	4,499.40	2,233.03	43.05	2,189.99	2,266.37	857.7	674.74	1,408.67	1,252.91
Laramie	79,175	3,332.83	3,172.06	1,383.16	50.53	1,332.63	1,788.90	542.34	358.23	1,246.56	1,104.98
Lincoln	13,971	4,388.52	4,242.72	1,649.49	89.9	1,559.59	2,593.23	1,314.51	1,178.94	1,278.72	412.93
Natrona	63,875	2,825.66	2,668.77	1,565.60	86.56	1,479.05	1,103.17	492.18	283.9	610.99	403.27
Niobrara	2,637	6,908.23	4,351.16	1,874.48	78.5	1,795.98	2,476.68	1,049.30	835.8	1,427.38	1,032.99
Park	25,373	3,324.83	2,886.93	1,271.82	95.89	1,175.94	1,615.10	839.28	775.63	775.82	537.7
Platte	8,425	3,556.20	3,234.42	1,267.54	14.6	1,252.94	1,966.88	823.86	658.87	1,143.03	224.45
Sheridan	25,318	3,445.69	3,341.50	1,512.60	40.84	1,471.76	1,828.90	605.18	313.57	1,223.71	1,115.96
Sublette	5,577	3,803.30	3,729.07	722.25	53.97	668.28	3,006.81	2,244.93	2,163.35	761.88	368.48
Sweetwater	40,322	4,291.60	4,224.96	1,018.20	54.16	964.04	3,206.76	1,830.76	1,580.35	1,376.00	946.83
Teton	13,587	6,388.97	6,219.55	865.24	119.75	745.49	5,354.31	2,282.84	1,336.28	3,071.47	2,740.12
Uinta	20,255	3,415.26	3,317.65	1,151.96	20.88	1,131.08	2,165.69	1,460.03	1,273.56	705.65	176.1
Washakie	8,617	2,527.68	2,371.13	1,317.86	36.67	1,281.19	1,053.27	724.03	677.38	329.23	219.8
Weston	6,554	2,545.93	2,449.50	1,474.98	73.7	1,401.28	974.52	749.01	584.07	225.51	139.76

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Revenue—Con.		Expenditure									
	Utility revenue	Liquor store and insurance trust revenue	Total	Intergovernmental expenditure	Total direct	Direct general expenditure						
						Total	Capital outlay	Education services		Social services and income maintenance		
								Education	Libraries	Public welfare	Hospitals	Health
12	13	14	15	16	17	18	19	20	21	22	23	
WISCONSIN—Con.												
Price	36.64	—	2,777.06	—	2,777.06	2,716.03	297.49	1,249.72	30.67	262.48	—	68.26
Racine	62.27	—	2,664.39	—	2,664.39	2,579.02	212.66	1,118.13	21.68	267.82	—	113.63
Richland	209.54	—	2,934.29	—	2,934.29	2,718.23	296.47	1,024.33	16.15	403.5	—	153.52
Rock	54.69	—	3,140.92	1.04	3,139.89	3,067.91	300.88	1,437.08	54.22	373.59	—	156.13
Rusk	40.24	—	4,301.76	.91	4,300.85	4,258.34	855.25	1,559.39	82.29	422.86	426.1	178.12
St Croix	91.72	—	2,848.10	.04	2,848.07	2,747.60	406.68	1,360.33	24.53	138.3	—	198.41
Sauk	253.24	—	3,654.34	.15	3,654.19	3,341.37	813.22	1,711.49	36.39	185.53	—	211.49
Sawyer	16.33	—	3,057.05	—	3,057.05	3,029.15	595.56	1,367.84	19.83	172.97	—	188.11
Shawano	548.32	—	3,516.80	3.09	3,513.71	2,977.73	775.59	1,475.90	18.21	187.93	—	95.46
Sheboygan	205.28	—	3,433.84	.17	3,433.66	3,211.67	392.01	1,542.64	78.14	389.14	—	148.45
Taylor	305.86	—	3,221.50	73.66	3,147.84	2,830.77	428.31	1,344.48	15.63	204.79	—	67.28
Trempealeau	231.34	—	3,921.84	.11	3,921.73	3,667.37	614.22	1,788.55	23.9	482.53	—	142.38
Vernon	85.23	7.92	2,928.37	2.46	2,925.91	2,818.07	375.23	1,400.01	11.88	394.26	—	25.37
Vilas	79.16	—	2,947.90	—	2,947.90	2,867.25	718.38	1,474.99	19.45	105.83	—	54.17
Walworth	119.46	—	3,512.00	6.95	3,505.06	3,362.67	426.25	1,235.46	25.79	276.58	365.01	159.65
Washburn	125.63	—	3,057.56	.46	3,057.10	2,925.79	321.17	1,476.01	10.11	140.7	—	141.82
Washington	126.4	—	2,664.49	.83	2,663.66	2,504.49	338.73	1,227.81	23.25	161.52	—	120.8
Waukesha	75.5	—	3,001.26	1.37	2,999.88	2,899.12	512.11	1,522.06	36.03	87.37	—	72.64
Waupaca	280.04	—	3,148.10	.2	3,147.90	2,866.74	394.27	1,480.42	31.16	247.76	—	62.36
Waushara	12.6	—	2,631.58	—	2,631.58	2,598.96	515.23	1,244.97	24.45	149.3	—	167.69
Winnebago	209.15	—	3,115.05	5.08	3,109.97	2,875.02	429.29	1,165.49	39.73	206.49	—	134.46
Wood	375.22	—	3,270.56	1.27	3,269.29	2,911.48	252.88	1,507.26	33.82	175.68	—	211.05
WYOMING												
Albany	57.8	21.41	2,957.28	2.85	2,954.43	2,869.19	496.38	841.04	13.3	44.44	960.72	29.68
Big Horn	222.24	—	4,280.33	6.3	4,274.03	3,882.32	603.85	1,911.85	16.94	8.25	1,017.29	9.22
Campbell	467.79	—	4,736.57	.16	4,736.41	4,191.52	979.01	1,851.46	45.76	3.75	105.87	28.43
Carbon	141.72	—	3,541.53	8.33	3,533.21	3,387.64	168.46	1,394.32	14.7	16.52	667.49	27.37
Converse	84.91	—	3,588.87	—	3,588.87	3,462.09	371.84	1,531.82	19.6	14.1	487.78	69.73
Crook	54.49	—	2,786.40	1.04	2,785.35	2,606.98	292.9	1,678.99	—	3.47	—	45.64
Fremont	68.59	—	2,835.56	1.98	2,833.58	2,754.23	304.84	1,836.67	17.7	23.4	—	17.92
Goshen	396.75	—	3,056.01	2.67	3,053.33	2,665.07	157.41	1,685.57	—	4.48	—	110.44
Hot Springs	169.22	—	4,305.60	4.54	4,301.06	4,083.64	1,462.07	2,896.91	—	11.89	10.81	7.35
Johnson	91.33	—	4,534.98	3.89	4,531.09	3,358.74	368.46	1,315.40	1.79	2.69	1,139.76	68.61
Laramie	140.95	19.82	3,321.52	2.08	3,319.43	3,139.80	469.97	1,393.72	15.84	6.83	821.04	24.46
Lincoln	145.8	—	4,601.10	—	4,601.10	4,396.61	776.47	2,142.22	—	9.38	359.67	24.98
Natrona	106.19	50.69	2,890.94	.09	2,890.85	2,764.87	372.26	1,466.46	11.49	11.9	—	32.81
Niobrara	2,557.07	—	6,701.55	3.03	6,698.52	4,029.20	687.14	1,439.51	12.89	3.79	989	17.44
Park	437.91	—	3,285.22	3.86	3,281.36	2,841.05	285.15	1,586.77	23.77	—	264.02	5.56
Platte	321.78	—	3,415.43	—	3,415.43	3,115.96	219.82	1,434.90	.12	4.39	6.65	28.13
Sheridan	64.22	39.97	3,439.69	4.07	3,435.62	3,299.71	213.96	1,588.47	20.22	1.66	847.38	46.65
Sublette	74.23	—	3,936.53	4.48	3,932.04	3,866.06	485.75	1,895.46	41.06	27.61	—	164.43
Sweetwater	66.64	—	4,763.01	4.51	4,758.49	4,693.64	737.27	2,216.38	53.84	11.73	714.37	110.54
Teton	169.43	—	5,724.59	2.58	5,722.01	5,638.63	490.17	1,158.53	50.34	37.54	2,473.25	13.25
Uinta	97.61	—	3,553.59	7.45	3,546.14	3,449.62	452.09	1,935.42	23.65	13.73	—	13.48
Washakie	156.55	—	2,426.37	12.07	2,414.30	2,257.63	161.54	1,261.00	5.8	7.54	—	10.68
Weston	96.43	—	2,551.42	6.41	2,545.01	2,413.18	305.16	1,483.06	25.48	15.41	36.62	19.38

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditures—Con.										
	Direct general expenditure—Con.										
	Transportation		Public safety				Environment and housing				
	Highways	Other transportation	Police protection	Fire protection	Correction	Protective inspection and regulation	Natural resources	Parks and recreation	Housing and community development	Sewerage	Solid waste management
	24	25	26	27	28	29	30	31	32	33	34
WISCONSIN—Con.											
Price	468.45	19.86	114.33	49.21	27.53	.69	28.16	27.15	6.22	71.72	21.56
Racine	158.7	7.94	214.75	103.26	61.3	7.37	17.62	55.62	32.64	118.01	42.87
Richland	428.28	3.56	92.77	33.52	29.18	.11	77.85	45.33	23.22	75.18	38.76
Rock	191.28	9.96	165.99	75.63	51.72	8.31	18.83	52.34	53.41	78.2	65.86
Rusk	417.94	9.98	101.21	49.5	39.2	.52	99.59	35.25	115.6	33.43	25.46
St Croix	387.09	1.57	102.05	31.17	31.46	2.8	24.62	36.32	6.98	52.64	19.06
Sauk	291.54	17.5	139.9	47.27	27.74	3.53	32.07	36.6	15.51	133	55.04
Sawyer	577.04	6.32	99.03	34.78	52.55	2	55.11	8.76	98.65	59.43	23.71
Shawano	417.83	1.82	119.52	34.61	41.88	1.97	59.21	32.76	39.78	106.14	66.88
Sheboygan	231.77	10.85	140.36	74.65	28.76	5.43	12.21	47.8	123.29	85.88	37.55
Taylor	458.89	32.13	100.65	29.38	22.17	.16	38.47	25.9	102.11	110.57	35.51
Trempealeau	425.95	.08	80.52	46.28	46.28	.38	83.85	39.71	38.52	91.29	25.66
Vernon	393.09	1.72	75.85	54.07	10.63	.04	46.67	37.65	30.79	51.94	23.13
Vilas	414.95	33.75	122.97	31.34	34.14	.24	33.27	78.29	5.15	77.55	35.77
Walworth	249.22	14.85	231.17	50.01	64.39	10.1	68.47	41.55	20.38	156.72	39.9
Washburn	394.73	2.64	91.4	45.6	46.26	.66	91.33	42.43	23	41.3	24.25
Washington	204.58	4.21	136.61	54.62	19.48	12.62	31.58	71.71	40.44	101.26	26.51
Waukesha	175.9	10.03	158.28	73.55	23.3	11.49	13.39	65.08	10.78	205.61	36.23
Waupaca	353.28	7.95	156.73	32.98	2.69	1.12	23.05	47.8	18.97	50.53	27.16
Waushara	359.06	1.22	85.04	43.58	22.61	—	42.17	20.31	9.54	83.87	31.03
Winnebago	258.86	10.81	146.68	86.33	18.26	7.14	11.62	71.97	253.07	107.63	90.63
Wood	267.75	6.91	136.11	64.59	20.78	5.52	16.89	50.55	31.51	64.98	32.38
WYOMING											
Albany	72.82	49.76	111.93	76.19	27.25	16.57	28.67	30.78	—	310.34	28.93
Big Horn	140.21	56.05	123.09	34.41	8.25	—	91.43	25.98	—	16.76	66.42
Campbell	245.69	48.33	157.63	8.37	81.88	24.24	53.23	101.06	5.37	61.48	44.08
Carbon	156.61	19.87	215.7	44.02	22.64	.06	40.74	71.84	68.5	58.22	75.75
Converse	157.73	5.25	169.91	67.23	32.28	4.75	23.02	117.77	13.68	58.14	65.64
Crook	186.36	—	144.2	51.02	32.1	—	23.08	18.39	—	41.82	36.96
Fremont	67.5	44.57	113.47	42.93	28.96	1.25	57.04	96.27	1.95	36.14	35.92
Goshen	73.68	16.34	91.27	64.72	12.49	5.18	166.29	48.23	—	67	43.75
Hot Springs	147.83	.86	152.58	12.54	62.03	15.78	43.44	15.13	—	61.81	57.92
Johnson	143.5	3.74	124.51	32.29	30.79	2.24	111.51	44.54	—	14.95	26.31
Laramie	135.79	48.85	103.85	61.08	34.66	7.35	18.09	56.27	12.42	55.57	24.53
Lincoln	163.62	105	148.45	24.77	29.13	3.36	23.12	58.26	1.65	35.29	24.98
Natrona	97.74	27.37	139.43	86.45	42.47	7.5	23.59	103.59	7.01	152.13	67.69
Niobrara	118.7	17.44	111.87	227.53	42.47	1.14	109.22	55.75	.76	25.79	144.86
Park	101.6	47.49	110.91	40.55	18.68	4.77	83.63	31.33	—	32.59	45.01
Platte	126.29	7.95	105.76	17.45	24.09	2.61	81.19	30.15	1.07	52.23	36.91
Sheridan	159.89	34.88	125.21	55.42	21.61	20.1	46.61	48.19	16.27	46.96	32.19
Sublette	280.62	60.07	262.51	72.26	51.28	—	94.85	49.31	.36	25.82	42.68
Sweetwater	170.9	60.36	188.61	90.17	27.48	8.13	65.55	147.14	23.49	67.8	65.94
Teton	163.32	50.86	306.91	132.48	15.46	—	85.89	134.03	2.58	86.99	90.97
Uinta	196.25	18.02	188.74	57.47	40.14	—	26.17	41.57	—	52.73	35.35
Washakie	98.29	84.02	135.55	39.22	32.61	2.67	130.09	65.34	11.26	53.96	52.11
Weston	160.36	34.64	112.6	63.63	26.55	1.83	45.32	27.46	4.42	25.94	39.98

See footnotes at end of table.

Table 51. Per Capita Local Government Finances for Individual County Areas by State: 1996-97—Con.

[Duplicative intergovernmental transactions are excluded. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Geographic area	Expenditure—Con.						Indebtedness				Cash and securities
	Direct general expenditure—Con.						Long-term				
	Government administration		Interest on general debt	General expenditure n.e.c.	Utility expenditure	Liquor store and insurance trust expenditure	Total	Total	Education	Utility	
	Financial administration	Other government administration									
35	36	37	38	39	40	41	42	43	44	45	
WISCONSIN—Con.											
Price	33.06	110.56	63.8	62.6	61.03	—	1,817.16	1,744.88	442.93	225.02	1,679.13
Racine	26.77	92.73	89.12	29.05	85.37	—	1,535.20	1,331.85	174.56	140.34	1,608.04
Richland	26.34	76.9	106.69	63.04	216.06	—	2,314.57	2,264.45	1,251.14	34.91	910.12
Rock	33.38	102.41	95.4	44.18	71.98	—	1,803.53	1,673.77	533.89	89.99	1,163.46
Rusk	49.18	256.72	71.15	284.84	42.51	—	2,164.19	1,966.57	1,039.66	68.62	2,113.91
St Croix	34.68	110.73	116	68.85	100.47	—	2,563.67	2,486.45	1,336.77	100.18	1,463.99
Sauk	35.94	188.19	108.5	64.12	312.82	—	2,507.84	2,365.18	1,069.34	355.99	1,880.74
Sawyer	50.05	100.53	41.29	71.13	27.9	—	762.53	762.53	413.51	47.11	931.06
Shawano	24.58	90.5	77.09	85.64	535.97	—	2,032.63	1,920.13	906.77	274.38	1,442.12
Sheboygan	29.01	80.92	92.53	52.31	222	—	2,177.45	2,108.19	585.76	97.93	1,005.22
Taylor	35.71	84.41	64.99	57.57	317.07	—	1,506.07	1,225.76	293.24	231.1	1,188.80
Trempealeau	25.92	189.76	75.25	60.56	254.36	—	2,360.01	2,321.06	1,126.11	265.43	1,987.06
Vernon	26.17	89.19	93.96	52.05	99.89	7.95	1,881.23	1,785.00	889.33	243.19	1,430.48
Vilas	44.68	122.49	121.58	56.24	80.65	—	2,431.17	2,302.86	1,196.16	25.23	1,335.16
Walworth	38.68	132.12	111.99	70.63	142.39	—	2,661.57	2,439.07	671.89	238.82	2,121.32
Washburn	61.26	152.72	77.85	61.72	131.31	—	1,532.91	1,490.02	633.49	75.27	896.84
Washington	19.92	94.64	98.79	54.16	159.17	—	2,138.90	2,022.84	658.71	122.09	1,742.56
Waukesha	30.24	117.43	116.77	132.95	100.76	—	2,486.67	2,271.48	620.24	185.96	2,446.29
Waupaca	41.34	93.27	95.8	92.37	281.16	—	2,370.80	2,172.05	800.47	296.2	1,287.91
Waushara	35.87	142.58	84.71	50.96	32.63	—	1,888.35	1,888.07	765.89	170.51	1,025.06
Winnebago	33.75	85.63	107.69	38.79	234.95	—	2,304.52	2,146.88	448.9	218.07	1,415.16
Wood	31.82	94.56	70.93	88.38	357.81	—	1,481.31	1,468.19	316.98	216.81	1,522.06
WYOMING											
Albany	27.08	61.27	38.89	99.54	71.29	13.95	1,071.19	1,071.19	326.46	75.44	1,877.59
Big Horn	53.74	135.07	97.55	69.79	391.72	—	2,431.54	2,397.48	449.63	686.06	2,334.60
Campbell	56.35	630.67	194.83	443.05	544.89	—	2,834.59	2,832.69	676.5	206.17	4,961.33
Carbon	54.94	174.33	44.97	219.05	145.57	—	1,100.28	1,072.66	439.92	293.91	1,749.04
Converse	57.8	142.46	200.6	222.79	126.78	—	2,802.15	2,801.99	—	99.42	4,017.35
Crook	65.76	196.43	28.8	53.96	178.38	—	677.42	677.42	575.74	61.77	1,403.44
Fremont	37.09	97.47	55.31	142.65	79.35	—	892.63	892.1	430.13	22.9	1,150.61
Goshen	27.65	119.16	26.55	102.27	388.26	—	963.63	963	26.39	216.56	1,150.66
Hot Springs	194.29	183.27	113.46	95.74	217.42	—	1,472.44	1,471.36	1,383.19	88.18	1,839.85
Johnson	50.37	129.6	45.89	70.25	1,172.35	—	1,402.39	1,372.94	—	667.26	1,565.47
Laramie	43.6	101.32	42.15	132.39	169.3	10.33	1,444.74	1,444.74	122.01	576.47	1,992.22
Lincoln	84.6	211.87	766.59	179.66	204.5	—	10,589.29	10,569.04	1,068.64	279.36	10,076.95
Natrona	39.17	148.95	52.21	246.9	114.69	11.29	969.96	956.2	332.71	41.28	2,239.14
Niobrara	43.61	503.22	34.51	129.69	2,669.32	—	7,445.20	7,390.97	—	6,843.00	5,695.87
Park	53.4	163.13	73.94	153.9	440.31	—	2,440.43	2,383.60	680.84	1,079.42	1,943.21
Platte	98.28	180.77	787.18	89.85	299.47	—	11,187.42	11,187.42	385.76	43.92	12,007.24
Sheridan	34.84	91.08	16.43	45.66	120.86	15.05	323.33	322.93	167.51	15.09	1,119.28
Sublette	81.05	328.67	309.13	78.9	65.99	—	6,247.44	6,247.44	1,804.73	27.79	7,564.46
Sweetwater	61.41	137.27	389.54	82.98	64.85	—	4,956.08	4,954.44	881.28	20.86	5,409.97
Teton	47.03	461.84	109.74	217.63	83.39	—	2,979.47	2,931.55	699.2	181.72	5,051.30
Uinta	75.09	173.78	506.74	51.3	96.52	—	7,884.47	7,884.47	1,933.84	244.04	7,525.75
Washakie	39.81	142.39	31.1	54.2	156.67	—	1,565.51	1,565.51	302.89	625.28	1,259.72
Weston	33.26	110.16	41.96	105.13	131.83	—	827.59	827.59	559.05	160.82	521.82

¹Population data are from the July 1, 1996 population estimates.
²County-type area without any county government, see Appendix C.
³Does not include Kalawao County, which had no local governments as of Jan. 1997.
⁴Does not include the Montana portion of Yellowstone National Park, which is a county equivalent area that had no local governments as of Jan. 1997.
⁵Includes the five county areas comprising the city of New York-Bronx County, Kings County, New York County, Queens County and Richmond County.
⁶South Boston City, VA was reclassified as a town within the county area of Halifax county effective July 1, 1995 and is no longer counted as a separate county area.

Table 52. State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1996-97

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Rank	General revenue																	
	From Federal government						General revenue from own sources											
	Total ¹	Total ¹	Total ¹	Public welfare	Education	Highways	Total ¹	Total ¹	Property	Total ¹	Total ¹							
	US....	6,031.03	US....	4,815.11	US....	913.59	US....	464.19	US....	134.41	US....	74.22	US...	3,901.53	US....	2,721.23	US....	817.3
1	AK....	18,532.07	AK....	14,824.17	DC....	3,763.13	DC....	1,157.66	AK....	293.34	AK....	362.37	AK....	12,840.70	DC....	4,976.24	NJ....	1,585.79
2	DC....	12,054.45	DC....	9,960.40	AK....	1,983.47	NY....	922.48	NM....	269.37	WY....	251.76	DC....	6,197.27	CT....	4,205.30	NH....	1,548.79
3	NY....	8,820.61	NY....	7,160.34	WY....	1,809.81	RI....	697.14	ND....	257.72	ND....	206.13	NY....	5,642.43	NY....	4,158.96	CT....	1,500.54
4	WY....	7,769.29	WY....	6,616.36	NY....	1,517.91	LA....	691.36	MS....	190.99	WV....	197.89	CT....	5,082.03	AK....	3,953.44	NY....	1,329.31
5	WA....	7,130.82	CT....	6,071.20	ND....	1,328.36	ME....	677.18	UT....	188.03	MT....	189.68	WY....	4,806.55	NJ....	3,400.76	DC....	1,319.86
6	MN....	7,098.72	DE....	5,752.93	OR....	1,284.37	NM....	668.52	DC....	184.7	DC....	183.29	DE....	4,802.36	MN....	3,356.27	RI....	1,237.30
7	DE....	6,982.60	ND....	5,704.51	NM....	1,240.73	MS....	624.06	OR....	181.36	SD....	166.16	MN....	4,754.62	MA....	3,290.77	VT....	1,226.11
8	HI....	6,832.74	MN....	5,569.79	HI....	1,194.55	TN....	621.56	MT....	179.68	HI....	165.69	NJ....	4,641.69	HI....	3,228.77	ME....	1,225.13
9	OR....	6,818.60	NJ....	5,435.74	WV....	1,181.93	AK....	610.29	WY....	178.68	MA....	161.62	HI....	4,509.96	WI....	3,004.30	AK....	1,128.33
10	CT....	6,747.83	OR....	5,419.89	MT....	1,176.03	WV....	600.92	AL....	178.66	VT....	139.2	MA....	4,375.49	RI....	2,954.35	MA....	1,081.54
11	NJ....	6,642.42	MA....	5,372.04	RI....	1,169.05	VT....	560.6	LA....	176.22	DE....	132.53	WA....	4,206.25	DE....	2,932.93	IL....	1,077.26
12	CA....	6,514.38	ND....	5,169.60	VT....	1,157.77	CT....	555.7	CO....	176.07	CT....	128.88	OR....	4,135.52	WA....	2,915.89	WI....	1,003.76
13	NE....	6,462.07	NM....	5,131.84	ME....	1,105.81	KY....	548.42	HI....	175.12	ID....	121.84	WI....	4,077.59	MD....	2,912.23	WY....	966.51
14	WI....	6,455.18	RI....	5,095.01	MS....	1,090.17	AR....	534.94	WA....	164.92	AR....	116.02	CA....	4,048.26	ME....	2,862.09	NE....	962.1
15	MI....	6,313.82	CA....	5,023.92	LA....	1,054.11	MT....	523.52	KS....	162.23	ME....	103.52	NE....	3,989.35	IL....	2,855.73	MT....	938.66
16	MA....	6,252.63	WA....	5,019.42	MA....	996.56	HI....	502.69	WV....	161.21	NJ....	99.07	NV....	3,986.03	CA....	2,812.66	WA....	927.9
17	MD....	6,060.26	VT....	4,966.07	SD....	995.08	OR....	500.32	IA....	161.01	OR....	97.1	CO....	3,951.54	VT....	2,746.43	MN....	912.83
18	NV....	6,018.76	WI....	4,879.93	CT....	989.17	OH....	495.04	AZ....	159.64	RI....	96.48	RI....	3,925.97	MI....	2,721.53	IN....	868.2
19	PA....	6,017.20	ME....	4,871.78	TN....	987.25	ND....	494.15	VT....	157.84	NM....	96.32	MI....	3,920.18	NV....	2,720.27	TX....	843.33
20	NM....	5,996.97	MI....	4,805.69	CA....	975.66	NC....	484.31	SD....	157.54	NC....	95.16	MD....	3,896.32	NE....	2,711.17	FL....	840.1
21	RI....	5,989.93	NE....	4,778.01	DE....	950.58	PA....	480.44	CA....	154.37	NE....	85.15	NM....	3,891.11	PA....	2,654.21	IA....	812.64
22	ND....	5,911.89	CO....	4,705.08	AR....	945.58	SC....	477.88	MI....	147.05	NH....	84.84	ND....	3,841.24	KS....	2,600.02	KS....	803.22
23	OH....	5,898.16	MD....	4,686.31	KY....	940.94	CA....	477.1	TX....	146.39	MO....	82.16	VT....	3,808.30	OH....	2,596.76	MI....	788.77
24	ME....	5,880.12	LA....	4,630.21	PA....	921.28	GA....	459.42	OK....	146.22	KS....	81.09	IA....	3,786.95	CO....	2,595.05	OR....	781.12
25	CO....	5,791.42	MT....	4,608.72	AL....	886.34	MI....	451.33	GA....	144.62	MS....	80.32	IL....	3,786.38	WY....	2,584.45	VA....	779.14
26	UT....	5,743.33	PA....	4,605.32	MI....	885.51	MN....	445.99	MN....	139.75	GA....	79.57	ME....	3,765.96	IA....	2,521.15	CO....	762.23
27	VT....	5,737.94	IL....	4,593.34	UT....	880.56	AL....	432.1	NE....	139.41	MD....	79.31	KS....	3,725.54	IN....	2,510.54	MD....	754.54
28	IL....	5,559.61	NV....	4,561.59	NC....	877.59	DE....	417.76	WI....	137.44	IN....	78.89	FL....	3,713.91	VA....	2,497.88	PA....	750.1
29	VA....	5,441.23	IA....	4,555.17	GA....	876.47	MO....	406.5	KY....	136.91	WA....	76.5	PA....	3,684.04	OR....	2,487.35	OH....	746.64
30	MT....	5,426.78	KS....	4,474.27	SC....	873.49	NJ....	398.51	SC....	136.84	AL....	76.3	VA....	3,665.99	ND....	2,463.52	ND....	725.3
31	LA....	5,373.12	OH....	4,455.44	OH....	860.97	IL....	393.76	AR....	135.36	TN....	76.19	IN....	3,659.87	NM....	2,462.02	SD....	722.16
32	TX....	5,360.56	WV....	4,401.66	MN....	815.17	MA....	393.27	IL....	131.24	OK....	74.95	OH....	3,594.47	FL....	2,427.81	CA....	720.93
33	GA....	5,343.75	GA....	4,400.23	WA....	813.17	WI....	382.22	RI....	121.46	KY....	73.11	LA....	3,576.10	GA....	2,425.97	GA....	660.41
34	TN....	5,339.51	NC....	4,382.97	IL....	806.96	SD....	381.89	MD....	121.25	PA....	71.98	GA....	3,523.76	NC....	2,387.42	AZ....	655.42
35	WV....	5,268.95	FL....	4,344.04	WI....	802.34	TX....	378.12	DE....	120.93	NV....	71.67	NC....	3,505.38	NH....	2,347.77	NV....	594.47
36	NC....	5,254.74	IN....	4,337.66	NJ....	794.05	NE....	369.88	VA....	120.43	WI....	70.92	UT....	3,434.70	MO....	2,329.03	ID....	588.38
37	SC....	5,248.30	UT....	4,315.25	MD....	789.99	AZ....	365.15	PA....	119.99	UT....	70.84	MT....	3,432.69	AZ....	2,289.63	SC....	553.14
38	FL....	5,190.04	VA....	4,240.82	NE....	788.66	IN....	361.93	NC....	117.69	AZ....	69.48	NH....	3,381.96	KY....	2,275.11	UT....	531.67
39	KY....	5,187.03	KY....	4,228.83	IA....	768.22	NH....	360.61	FL....	116.79	OH....	68.45	ID....	3,341.83	UT....	2,265.08	MO....	518.62
40	IA....	5,130.90	SC....	4,190.24	TX....	765.56	UT....	357.66	ME....	115.93	MI....	66.09	SC....	3,316.75	ID....	2,248.97	NC....	512.25
41	KS....	5,035.85	NH....	4,142.61	NH....	760.65	WY....	351.65	ID....	115.91	SC....	64.27	TX....	3,291.76	TX....	2,247.07	HI....	509.45
42	ID....	4,934.24	MS....	4,112.22	MO....	759.3	WA....	344.37	TN....	110.69	TX....	62.77	KY....	3,287.90	LA....	2,211.77	DE....	464.95
43	AL....	4,898.56	ID....	4,092.14	CO....	753.54	OK....	334.79	NY....	109.34	VA....	61.54	MO....	3,225.83	MT....	2,196.92	MS....	460.16
44	AZ....	4,895.68	TX....	4,057.32	ID....	750.31	IA....	333.81	IN....	104.96	FL....	55.26	WV....	3,219.74	OK....	2,145.07	TN....	434.37
45	NH....	4,851.64	SD....	3,996.88	AZ....	750.01	MD....	331.89	OH....	104.4	IL....	54.95	OK....	3,184.08	WV....	2,122.39	WV....	422.53
46	OK....	4,848.50	MO....	3,985.13	KS....	748.73	CO....	324.05	MA....	93.4	CA....	54.59	AZ....	3,135.87	SC....	2,059.79	KY....	390.77
47	MS....	4,844.60	TN....	3,938.39	OK....	681.17	ID....	297.43	MO....	90.76	NY....	54.05	AL....	3,039.05	AR....	2,029.45	OK....	329.75
48	IN....	4,815.11	AL....	3,925.39	IN....	677.79	KS....	289.42	CT....	83.8	MN....	53.78	MS....	3,022.06	SD....	1,983.20	LA....	329.62
49	MO....	4,775.06	AR....	3,913.03	FL....	630.13	FL....	269.81	NH....	81.63	CO....	53.29	SD....	3,001.80	TN....	1,978.06	AR....	323.38
50	SD....	4,736.54	AZ....	3,885.88	NV....	575.57	VA....	244	NV....	81.12	IA....	47.12	AR....	2,967.45	MS....	1,962.59	NM....	304.41
51	AR....	4,723.15	OK....	3,865.25	VA....	574.83	NV....	220.21	NJ....	74.94	LA....	6.55	TN....	2,951.14	AL....	1,841.31	AL....	239.56

See footnote at end of table.

Table 52. State and Local Governments Ranked According to Selected Per Capita Revenue Amounts: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Rank	General revenue—Con.											Utility and liquor store revenue						
	General revenue from own sources—Con.																	
	Taxes—Con.			Charges				Miscellaneous										
	Individual and corporate income	General sales	Selective sales	Total ¹	Education	Hospitals	Interest earnings	Rents and royalties										
	US....	720.43	US....	667.6	US....	309.95	US....	711.66	US....	197.01	US....	185.12	US....	230.09	US....	14.46	US....	292.14
1	DC....	1,756.64	WA....	1,342.92	DC....	725.18	AK....	1,220.99	VT....	415.28	SC....	504.49	AK....	3,932.70	AK....	1,387.77	NE....	1,121.09
2	NY....	1,541.29	HI....	1,222.55	NV....	696.16	SC....	964.8	DE....	389.66	WY....	469.91	WY....	1,032.43	NM....	211.12	TN....	851.37
3	MA....	1,373.11	NV....	1,067.34	CT....	530.14	DE....	959.54	ND....	363.48	AL....	449.77	NM....	408.7	WY....	108.46	DC....	717.8
4	MD....	1,191.01	NM....	960.85	ND....	471.85	WY....	957.37	IA....	330.37	GA....	446.96	DE....	404.29	LA....	97.2	UT....	592.86
5	DE....	1,183.61	TN....	936.04	HI....	469.57	OR....	899.42	CO....	306.98	LA....	368.84	MT....	361.7	ND....	40.52	WA....	584.35
6	MN....	1,168.81	DC....	910.1	FL....	414.58	ND....	895.89	IN....	302.18	IA....	346.63	NH....	353.06	AL....	32.96	AZ....	489.14
7	OR....	1,127.59	LA....	875.26	TX....	407.68	AL....	886.92	UT....	294.64	NC....	334.82	RI....	329.67	MT....	32.11	SC....	435.27
8	CT....	1,085.94	CT....	872.4	WV....	401.43	WA....	858.43	WA....	286.8	GA....	329.09	KY....	324.42	UT....	24.6	AL....	388.99
9	WI....	995.42	FL....	852.57	IL....	398.35	IA....	873.78	MI....	285.28	TN....	311.26	MN....	316.92	WA....	22.01	CA....	378.53
10	CA....	903.5	AZ....	803.27	NH....	391.41	NY....	869.17	MT....	277.48	NE....	303.5	OR....	308.63	CO....	19.31	AK....	376.53
11	MI....	882.57	WY....	793.19	WA....	389.54	HI....	861.25	NH....	264.5	NY....	267.95	SD....	282.36	NE....	17.95	NC....	352.62
12	HI....	875.96	NY....	777.27	VT....	386.04	NE....	858.71	OR....	251.53	OK....	257.51	NY....	275.38	OK....	16.94	NY....	322.18
13	NC....	866.69	CA....	749.13	MN....	375.82	CO....	858.43	OH....	248.5	AR....	255.75	LA....	270.52	HI....	16.5	GA....	321.05
14	OH....	866.68	UT....	748.24	KY....	375.81	NV....	846.4	OK....	246.02	IN....	245.04	CO....	255.06	NV....	14.61	CO....	319.75
15	IN....	865.46	CO....	747.93	RI....	367.28	NC....	817.85	MD....	243.91	NM....	243.5	NV....	251.68	NJ....	14.42	OR....	310.44
16	KY....	785.82	AR....	738.52	MD....	363.04	MS....	809.04	AL....	243.78	NV....	242.49	IL....	236.35	ME....	13.53	TX....	299.51
17	PA....	780.01	SD....	736.07	AL....	354.35	LA....	806.92	MN....	240.41	KS....	225.66	MA....	236.2	OR....	13.24	KY....	292.86
18	VA....	765.22	GA....	731.2	VA....	349.55	MN....	791.06	VA....	239.49	ID....	205.8	HI....	232.95	TX....	11.98	FL....	291.65
19	NJ....	759.12	MI....	729.25	DE....	349.04	FL....	779.23	WA....	236.25	MN....	193.26	ND....	231.56	CA....	10.95	MA....	287.44
20	RI....	738.5	TX....	716.55	NJ....	347.69	CA....	771.89	WI....	235.89	FL....	190.79	WV....	230.33	MN....	9.75	VT....	263.74
21	GA....	729.98	MS....	701.51	NY....	329.21	MI....	747.39	KS....	232.43	CA....	190.64	VT....	230.19	KS....	9.64	KS....	260.95
22	CO....	715.47	KS....	690.83	NC....	317.52	IN....	740.69	SC....	228.28	WA....	189.49	FL....	229.1	MI....	9.13	MN....	261.31
23	ID....	703.01	MO....	673.78	MT....	314.91	UT....	740.54	WY....	220.37	OR....	187.07	KS....	226.84	AZ....	9	NH....	259.98
24	ME....	700.21	MN....	670.22	LA....	308.02	OK....	739.15	NM....	213.91	VA....	176.88	CA....	226.34	CT....	8.75	OK....	259.47
25	UT....	694.01	OK....	639.52	MS....	296.73	TN....	736.57	PA....	212.85	UT....	155.56	UT....	223.72	IA....	8.71	WY....	249.07
26	KS....	693.54	NE....	618.41	NM....	295.29	GA....	720.48	LA....	211.8	CO....	153.06	TX....	220.7	RI....	7.5	MS....	232.66
27	IA....	689.05	WI....	580.11	MO....	287.2	VA....	715.44	KY....	210.86	MO....	145.81	PA....	219.96	IN....	7.09	NV....	217.39
28	MO....	687.25	AL....	579.78	NE....	280.43	ID....	712.88	MO....	209.56	TX....	145.45	ID....	219.09	SD....	6.91	PA....	212.77
29	IL....	676.79	SC....	557.2	PA....	279.38	KS....	706.61	NC....	208.48	MI....	142.57	NJ....	218.19	DC....	6.69	IL....	209.34
30	NE....	648.55	IA....	556.05	TN....	276.16	WI....	689.49	RI....	202.35	DC....	136.63	NE....	214.94	MS....	6.57	IA....	203.75
31	VT....	625.66	OH....	551.52	SD....	271.62	NJ....	682.31	AK....	199.71	WV....	134.26	WI....	210.61	FL....	6.19	IN....	203.73
32	AR....	585.25	ME....	550.09	IA....	268.84	MT....	667.71	WV....	198.73	KY....	121.43	VA....	207.67	SC....	5.56	MO....	196.61
33	OK....	577.6	NJ....	547.96	WI....	267.72	NM....	665.52	MS....	194.93	WI....	106.75	MO....	200.21	MD....	5.53	VA....	195.43
34	SC....	573.48	ND....	543.39	AR....	265.27	VT....	659.33	TX....	189.08	OH....	104.37	NC....	199.61	DE....	5.2	SD....	192.23
35	WV....	571.58	IL....	542.24	OH....	261.92	WV....	648.19	AR....	186.24	HI....	104.19	WA....	197.8	VA....	4.95	DE....	187.91
36	MT....	555.49	NC....	536.57	ID....	259.5	AR....	628.07	ID....	178.72	MA....	99.31	CT....	196.97	GA....	4.49	OH....	185.76
37	AK....	543.18	IN....	518.82	OR....	256.27	OH....	614.86	NJ....	178.51	PA....	93.83	MI....	190.94	WI....	4.47	AR....	185.37
38	NM....	534.32	ID....	514.68	KS....	246.67	PA....	609.9	SD....	175.02	AK....	83.22	ME....	186.02	NY....	4.41	MI....	179.72
39	AZ....	498.42	PA....	512.91	CA....	244.89	TX....	595.25	AZ....	174.06	CT....	81.5	IN....	184.34	AR....	4.33	LA....	159.2
40	AL....	459.58	RI....	496.07	AZ....	239.27	MD....	566.97	IL....	170.74	IL....	67.98	OK....	176.95	ID....	4.16	NM....	154.55
41	LA....	445.67	KY....	481.53	CO....	237.36	MO....	559.92	TN....	168.27	MT....	67.41	MD....	176.79	NH....	3.7	ID....	147.4
42	MS....	372.24	MA....	470.41	ME....	233.45	MA....	547.71	ME....	166.81	NJ....	58.3	SC....	176.27	PA....	3.48	HI....	143.67
43	ND....	372.16	WV....	457.98	MA....	230.88	KY....	532.66	HI....	155.14	DE....	54.96	DC....	175.45	OH....	3.27	WI....	143.19
44	NH....	222.76	MD....	411.25	OK....	226.66	NH....	522.39	NV....	149.89	AZ....	40.97	OH....	170.98	MO....	3.24	ME....	133.76
45	TN....	113.19	VA....	407.27	AK....	225.8	SD....	513.91	CA....	148.66	SD....	37.4	AL....	169.48	NC....	2.91	NJ....	131.09
46	FL....	83.99	VT....	312.12	GA....	205.96	DC....	504.91	MA....	148.46	ME....	36.56	AZ....	168.89	KY....	2.74	MT....	121.31
47	SD....	50.11	AK....	161.03	SC....	203.86	IL....	497.02	CT....	139.78	MD....	20.71	AR....	166.13	TN....	2.7	ND....	116.53
48	TX....	.03	OR....	.03	IN....	194.82	ME....	468.15	GA....	136.22	ND....	16.41	GA....	166.07	MA....	2.57	MD....	112.23
49	NV....	—	DE....	—	UT....	193.05	AZ....	463.22	FL....	128.11	NH....	2.87	IA....	165.26	IL....	1.89	CT....	112.17
50	WA....	—	MT....	—	MI....	183.27	CT....	462.83	NY....	117.33	RI....	2.68	MS....	137.47	VT....	1.18	RI....	106.36
51	WY....	—	NH....	—	WY....	159.73	RI....	441.5	DC....	28.57	VT....	1.1	TN....	125.52	WV....	.53	WV....	95.98

¹Includes amounts not shown separately.

Table 53. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1996-97

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Rank	General expenditure																	
	Total	Total ¹	Current expenditure	Capital outlay	Education				Social services and income maintenance									
					Higher	Elementary and secondary	Public welfare	Hospitals	Health									
	US....	5,455.77	US....	4,673.49	US....	4,102.41	US....	646.09	US....	396.13	US....	1,100.30	US....	761.11	US....	254.31	US....	157.77
1	AK....	12,337.69	AK....	10,992.19	AK....	9,516.72	AK....	1,553.38	DE....	678.35	AK....	2,003.11	DC....	2,238.94	DC....	561.07	DC....	272.13
2	DC....	11,319.53	DC....	8,180.69	DC....	7,597.48	DC....	1,251.34	UT....	636.40	NY....	1,493.88	NY....	1,480.90	NY....	542.71	AK....	268.36
3	NY....	8,283.55	NY....	6,959.93	NY....	6,154.36	WY....	1,115.52	NM....	620.52	NJ....	1,475.76	AK....	1,246.92	MS....	530.56	WA....	261.12
4	WY....	6,565.58	WY....	5,829.99	CT....	4,999.29	NV....	1,080.82	ND....	614.01	WY....	1,409.95	ME....	1,099.94	IA....	517.70	RI....	255.07
5	WA....	6,433.57	HI....	5,635.82	WY....	4,782.87	WA....	1,008.35	IA....	591.22	MN....	1,328.33	MN....	1,004.84	SC....	473.56	HI....	229.21
6	HI....	6,415.23	CT....	5,442.33	HI....	4,749.48	NY....	924.52	WY....	572.87	CT....	1,307.90	MA....	954.47	AL....	457.17	MA....	228.96
7	DC....	6,203.79	DE....	5,364.69	DE....	4,665.76	HI....	919.34	CO....	547.69	WI....	1,295.87	VT....	888.76	NY....	420.93	MI....	223.04
8	MA....	6,173.37	MN....	5,358.62	MN....	4,610.92	UT....	901.70	VT....	542.74	MI....	1,277.45	RI....	887.23	NC....	412.25	CA....	222.08
9	OR....	6,135.70	MA....	5,198.49	NJ....	4,610.12	OR....	849.69	NE....	535.60	VT....	1,235.99	CT....	885.39	CT....	391.90	SC....	220.98
10	CA....	6,091.60	WA....	5,144.72	RI....	4,580.31	NE....	837.67	MI....	533.27	WA....	1,182.82	WV....	883.77	GA....	373.41	DE....	220.28
11	MN....	6,019.84	OR....	5,099.30	MA....	4,521.83	MA....	809.85	OR....	513.74	DE....	1,173.04	CA....	842.28	TN....	367.36	OH....	203.38
12	DE....	5,958.10	NJ....	5,079.66	CA....	4,485.77	MN....	781.65	WI....	507.85	ME....	1,150.05	PA....	840.33	NE....	361.28	MT....	203.30
13	NJ....	5,940.46	CA....	4,998.34	OR....	4,392.24	CO....	763.70	IN....	503.81	RI....	1,142.13	HI....	835.41	IN....	303.70	NC....	187.93
14	NE....	5,766.38	RI....	4,948.66	VT....	4,319.79	DE....	723.80	AK....	499.41	NH....	1,136.07	KY....	830.13	CT....	301.35	AL....	182.79
15	RI....	5,752.09	WI....	4,862.60	ME....	4,310.86	AZ....	723.40	HI....	494.65	NE....	1,134.29	NH....	805.86	NM....	287.68	OR....	180.85
16	NV....	5,500.82	NM....	4,859.24	WA....	4,272.13	GA....	700.17	NC....	489.32	TX....	1,129.78	WI....	798.25	NV....	285.58	ME....	175.60
17	WI....	5,469.87	VT....	4,721.40	NM....	4,269.88	SD....	667.31	KS....	486.46	DC....	1,128.30	OH....	758.22	OK....	281.38	NM....	171.86
18	NM....	5,402.15	WI....	4,715.91	WI....	4,237.99	IA....	660.07	VA....	485.09	OR....	1,128.19	ND....	757.14	CA....	267.71	IL....	166.67
19	MI....	5,303.39	MI....	4,691.98	MI....	4,200.14	VA....	659.07	MT....	469.37	MD....	1,116.21	NM....	751.28	TX....	263.45	WI....	152.17
20	CO....	5,297.72	ND....	4,682.60	ND....	4,166.25	NM....	653.04	AL....	458.00	PA....	1,091.33	OR....	737.97	KS....	257.35	NY....	151.33
21	UT....	5,228.33	ME....	4,655.44	PA....	4,028.90	CA....	651.57	MS....	448.27	GA....	1,089.48	MI....	733.37	MN....	256.74	MD....	149.65
22	VT....	5,211.94	IA....	4,505.22	MD....	3,943.45	TN....	648.25	MD....	439.57	MA....	1,089.27	WA....	726.92	FL....	253.21	KS....	148.27
23	PA....	5,179.05	CO....	4,489.44	IA....	3,880.46	FL....	647.41	MN....	431.48	MT....	1,085.49	GA....	724.10	AR....	253.03	PA....	148.25
24	IL....	5,153.11	NE....	4,487.27	MT....	3,870.08	WI....	647.23	ID....	425.75	NV....	1,078.68	IL....	713.43	WA....	246.34	FL....	147.47
25	ND....	5,141.37	MD....	4,480.26	IL....	3,866.66	KS....	646.31	VA....	421.82	CO....	1,064.92	TN....	703.92	OR....	218.80	MN....	144.29
26	ME....	5,110.13	MT....	4,448.50	LA....	3,843.13	IL....	626.90	OK....	411.71	IN....	1,064.64	SC....	696.47	ID....	217.21	WY....	143.73
27	OH....	5,080.39	IL....	4,430.87	CO....	3,828.80	NC....	608.58	SC....	411.44	VA....	1,064.68	NC....	683.43	DE....	205.74	MO....	139.59
28	MD....	5,079.50	PA....	4,417.52	NE....	3,822.07	MO....	597.81	OH....	406.57	OH....	1,057.92	LA....	673.36	VA....	203.87	TN....	139.39
29	TN....	5,054.73	GA....	4,360.55	WV....	3,790.95	MS....	591.77	TX....	400.57	WV....	1,056.69	NC....	666.98	HI....	199.36	GA....	129.00
30	GA....	4,985.69	UT....	4,357.55	NH....	3,777.31	ID....	591.08	KY....	399.01	KS....	1,051.81	AR....	664.17	CO....	188.87	UT....	126.85
31	MT....	4,954.45	LA....	4,321.65	OH....	3,760.56	MT....	582.59	CA....	383.67	ID....	1,045.34	NJ....	657.96	MA....	186.19	NJ....	120.87
32	IA....	4,950.87	FL....	4,321.30	NV....	3,758.02	SC....	570.54	WV....	380.33	IL....	1,039.06	MS....	651.01	MO....	185.03	AZ....	117.66
33	WV....	4,942.96	OH....	4,298.06	GA....	3,739.78	MD....	569.29	LA....	377.24	IA....	1,038.43	NE....	645.21	UT....	173.47	AR....	117.44
34	SC....	4,935.18	WV....	4,266.44	FL....	3,710.04	OH....	568.16	AZ....	372.68	NM....	1,036.87	IA....	644.12	WV....	156.36	IA....	112.45
35	NC....	4,879.34	KS....	4,243.79	SC....	3,709.45	NJ....	563.21	TN....	370.46	UT....	1,029.15	MD....	604.91	KY....	155.65	CT....	110.66
36	LA....	4,871.19	VA....	4,233.94	NC....	3,684.37	KY....	562.83	AR....	362.41	CA....	1,003.99	AL....	595.98	IL....	155.37	VA....	110.42
37	FL....	4,858.93	NH....	4,208.58	KS....	3,640.71	TX....	549.73	MO....	344.53	SC....	1,000.46	MT....	590.30	OH....	147.76	WV....	108.02
38	KS....	4,755.03	SC....	4,207.84	VA....	3,624.31	ND....	539.68	RI....	344.31	MO....	986.91	CO....	589.55	NJ....	144.93	LA....	107.64
39	VA....	4,684.94	NC....	4,201.61	UT....	3,565.62	IN....	528.03	PA....	343.42	OK....	973.56	IN....	583.50	AK....	141.08	OK....	103.94
40	AL....	4,667.65	MS....	4,066.35	AL....	3,553.76	MI....	515.79	GA....	339.09	FL....	970.75	MO....	580.52	PA....	134.69	TX....	103.41
41	NH....	4,661.16	ID....	4,030.40	MS....	3,492.04	LA....	500.02	NJ....	333.77	ND....	945.89	AZ....	578.11	WI....	121.77	ID....	103.10
42	AZ....	4,646.70	KY....	3,986.55	IN....	3,474.27	WV....	494.30	SC....	333.25	SD....	939.88	TX....	574.02	MT....	91.58	MS....	97.39
43	MS....	4,611.83	AL....	3,986.43	TX....	3,469.74	AL....	491.55	SD....	328.45	NC....	934.23	WY....	547.73	SD....	86.52	NH....	95.33
44	TX....	4,548.70	IN....	3,985.07	KY....	3,466.87	CT....	491.30	NH....	327.40	AZ....	919.29	SD....	546.20	ME....	82.31	KY....	94.78
45	KY....	4,548.56	TN....	3,952.73	ID....	3,452.98	AR....	489.01	ME....	325.95	LA....	912.67	FL....	540.72	DE....	82.21	SD....	94.72
46	ID....	4,486.03	SD....	3,945.85	TN....	3,391.20	OK....	459.04	NV....	318.38	AL....	907.78	VA....	537.97	RI....	80.93	CO....	91.41
47	IN....	4,371.25	TX....	3,315.02	SD....	3,315.02	PA....	442.23	NY....	307.93	AR....	898.52	ID....	523.77	ND....	71.20	VT....	90.30
48	SD....	4,314.35	AZ....	3,902.73	AZ....	3,288.68	NH....	441.99	CT....	278.41	KY....	872.13	OK....	521.64	AZ....	69.62	NV....	83.62
49	OK....	4,262.25	MO....	3,781.88	AR....	3,276.17	VT....	418.86	MA....	274.83	TN....	861.36	UT....	480.63	MD....	62.75	ND....	82.65
50	MO....	4,255.66	AR....	3,731.51	OK....	3,256.72	RI....	395.26	FL....	258.72	MS....	836.04	KS....	447.56	NH....	35.40	IN....	78.65
51	AR....	4,157.11	OK....	3,678.18	MO....	3,231.10	ME....	353.69	DC....	141.68	HI....	794.46	NV....	424.20	VT....	14.85	NE....	68.83

See footnote at end of table.

Table 53. State and Local Governments Ranked According to Selected Per Capita Expenditure Amounts: 1996-97—Con.

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Rank	General expenditure—Con.												
	Highways	Public safety				Natural resources				Interest on general debt	Exhibit: Salaries and wages	Utility and liquor store expenditure	
		Police	Fire	Corrections	Parks and recreation	Sewerage							
	US.... 306.49	US.... 177.85	US.... 72.48	US.... 149.20	US.... 77.44	US.... 95.86	US.... 233.14	US.... 1,750.60	US.... 370.08				
1	AK.... 1,119.39	DC.... 527.93	DC.... 186.17	DC.... 566.33	HI.... 213.97	DC.... 266.88	AK.... 733.27	DC.... 3,478.45	DC.... 2,129.56				
2	WY.... 683.33	NY.... 282.86	RI.... 136.59	AK.... 245.61	NV.... 148.85	AK.... 146.71	DC.... 572.10	AK.... 3,273.32	NE.... 1,095.33				
3	SD.... 548.51	AK.... 247.86	NY.... 113.00	NY.... 215.37	ND.... 143.11	OR.... 145.53	NY.... 452.76	NY.... 2,487.03	TN.... 875.85				
4	KS.... 522.31	CA.... 239.66	MA.... 107.68	NE.... 201.20	DC.... 136.06	MA.... 138.87	HI.... 394.22	WY.... 2,235.20	WA.... 705.61				
5	IA.... 497.46	NV.... 221.75	NV.... 107.34	CA.... 192.95	CO.... 134.82	MI.... 136.42	DE.... 375.54	NJ.... 2,097.34	UT.... 647.65				
6	NM.... 491.52	FL.... 220.13	CT.... 101.55	FL.... 187.62	AZ.... 127.38	WI.... 125.80	NH.... 371.57	CT.... 2,078.37	NY.... 561.73				
7	MT.... 469.32	NJ.... 218.83	CA.... 98.93	OR.... 178.81	IL.... 126.83	CA.... 123.59	CT.... 358.62	MN.... 2,004.82	CA.... 545.17				
8	WV.... 455.98	IL.... 200.52	WA.... 91.91	MD.... 171.34	UT.... 124.03	OH.... 122.69	RI.... 352.35	DE.... 1,970.81	AZ.... 481.77				
9	NE.... 455.74	AZ.... 191.05	OR.... 91.33	DE.... 167.55	MA.... 122.06	HI.... 122.66	MA.... 334.90	WA.... 1,958.91	MA.... 465.46				
10	VT.... 451.50	MA.... 182.33	AK.... 89.28	TX.... 160.67	MN.... 118.95	WA.... 116.32	KY.... 291.70	CA.... 1,916.47	AK.... 443.30				
11	ND.... 450.28	CT.... 181.43	FL.... 85.09	GA.... 160.17	SD.... 112.53	MD.... 113.42	NV.... 290.26	NE.... 1,894.00	SC.... 441.46				
12	DE.... 445.49	OR.... 179.47	MD.... 79.30	MI.... 160.00	MD.... 108.50	NY.... 112.75	NJ.... 286.33	HI.... 1,868.18	OR.... 434.84				
13	MN.... 435.91	DE.... 179.18	OH.... 79.03	NJ.... 155.81	WY.... 107.76	DE.... 107.91	PA.... 282.97	RI.... 1,839.39	NC.... 419.12				
14	MA.... 415.02	RI.... 177.17	IL.... 77.83	CO.... 154.19	WA.... 102.67	RI.... 102.65	MN.... 280.71	OR.... 1,824.19	CO.... 412.75				
15	NV.... 407.53	WI.... 176.10	WI.... 75.81	AZ.... 154.14	FL.... 97.29	AZ.... 102.52	CO.... 278.91	MA.... 1,817.85	AL.... 404.47				
16	ID.... 407.44	LA.... 174.37	NH.... 75.42	CT.... 151.14	CA.... 93.81	NJ.... 101.81	WY.... 266.82	NM.... 1,774.77	GA.... 397.01				
17	ME.... 401.44	MD.... 173.74	AZ.... 74.44	WA.... 151.11	NY.... 90.66	ID.... 100.44	IL.... 253.39	CO.... 1,766.38	TX.... 341.38				
18	WI.... 397.69	NM.... 172.66	HI.... 74.15	NM.... 149.49	NJ.... 89.64	MD.... 99.50	FL.... 250.42	MD.... 1,761.22	NV.... 335.17				
19	UT.... 384.00	CO.... 166.79	ND.... 73.58	NC.... 146.46	AK.... 86.40	IA.... 98.25	MD.... 250.23	KS.... 1,743.53	FL.... 326.23				
20	WA.... 372.02	WY.... 164.16	CO.... 72.29	PA.... 144.93	OR.... 81.92	PA.... 97.03	LA.... 243.46	WI.... 1,740.16	PA.... 295.98				
21	VA.... 368.36	OH.... 161.67	NJ.... 72.28	VA.... 140.71	WI.... 81.04	IL.... 92.73	CA.... 228.95	SC.... 1,732.64	IL.... 293.63				
22	OR.... 360.67	HI.... 161.31	NE.... 68.84	SC.... 139.22	TN.... 80.48	NV.... 91.31	WV.... 227.88	MI.... 1,731.60	MN.... 284.88				
23	MS.... 359.21	MI.... 159.85	OK.... 68.81	MA.... 138.81	LA.... 72.79	VA.... 90.80	VT.... 227.15	NV.... 1,723.07	WY.... 274.83				
24	NH.... 352.50	WA.... 154.31	VA.... 67.21	OH.... 135.20	NE.... 67.07	CO.... 84.88	WI.... 218.85	IA.... 1,723.02	VT.... 274.42				
25	CO.... 351.65	PA.... 153.11	NM.... 64.64	WI.... 135.16	RI.... 65.32	ME.... 84.12	MT.... 218.61	IL.... 1,643.53	NJ.... 261.98				
26	AR.... 350.96	MN.... 149.81	MO.... 62.44	RI.... 121.27	DE.... 64.27	MO.... 82.72	WA.... 215.46	LA.... 1,635.27	NH.... 261.40				
27	CT.... 335.59	UT.... 147.87	TN.... 61.62	VA.... 117.94	OK.... 63.83	WY.... 81.29	WA.... 211.20	FL.... 1,622.15	OK.... 260.25				
28	NY.... 334.18	VA.... 145.71	WY.... 60.59	OK.... 112.82	VA.... 63.64	IN.... 81.18	OR.... 206.42	VT.... 1,609.00	KS.... 260.15				
29	HI.... 331.85	KS.... 145.10	ME.... 58.96	WY.... 111.06	IA.... 62.16	GA.... 80.43	SD.... 203.35	SD.... 1,608.22	MO.... 233.67				
30	KY.... 321.48	TX.... 142.42	GA.... 57.49	ID.... 109.73	GA.... 61.66	FL.... 77.68	ME.... 200.94	OH.... 1,605.96	VA.... 228.02				
31	IL.... 316.22	MO.... 140.96	IN.... 56.00	TN.... 109.32	MO.... 60.61	TX.... 76.99	TX.... 192.23	NC.... 1,599.49	KY.... 227.92				
32	MO.... 315.04	GA.... 140.24	TX.... 55.64	IL.... 109.31	IN.... 59.16	TN.... 74.37	MI.... 189.78	UT.... 1,597.65	MS.... 223.73				
33	FL.... 312.61	TN.... 138.83	MI.... 54.80	LA.... 108.70	AL.... 57.43	UT.... 73.71	KS.... 185.67	GA.... 1,591.63	HI.... 215.49				
34	NJ.... 305.56	NC.... 138.48	KS.... 54.80	HI.... 106.99	OH.... 56.57	LA.... 71.31	AZ.... 183.41	AZ.... 1,579.12	IA.... 212.62				
35	TN.... 295.92	ID.... 138.26	ID.... 54.49	SD.... 104.93	KS.... 55.80	KS.... 71.18	ND.... 174.23	ND.... 1,562.61	NM.... 210.97				
36	OK.... 283.30	SC.... 130.46	LA.... 54.24	MN.... 102.65	NC.... 55.79	CT.... 69.65	NM.... 166.53	TX.... 1,556.97	OH.... 207.05				
37	NC.... 282.13	NH.... 128.93	AL.... 50.44	IN.... 100.43	CT.... 53.83	SD.... 67.57	OH.... 156.87	VA.... 1,553.45	IN.... 204.95				
38	LA.... 279.34	MT.... 127.19	NC.... 48.16	MT.... 97.66	SC.... 53.07	KY.... 63.52	MS.... 153.97	VA.... 1,552.11	DE.... 204.01				
39	OH.... 278.67	AL.... 125.26	MN.... 47.61	AR.... 95.40	ID.... 51.30	NC.... 61.53	UT.... 153.01	IN.... 1,551.62	MI.... 203.67				
40	MD.... 275.67	IA.... 122.80	UT.... 46.64	KS.... 94.85	MI.... 48.41	OK.... 61.43	MO.... 150.90	OK.... 1,516.38	CT.... 195.59				
41	AZ.... 275.46	OK.... 120.90	VT.... 45.60	MO.... 93.12	WV.... 48.12	WV.... 61.26	AL.... 150.11	PA.... 1,511.59	SD.... 193.57				
42	IN.... 274.00	NE.... 117.38	MT.... 44.96	NE.... 91.49	KY.... 47.61	NM.... 61.26	GA.... 147.34	MO.... 1,484.68	AR.... 189.97				
43	AL.... 266.74	MS.... 117.14	SC.... 42.43	KY.... 90.33	TX.... 47.07	AR.... 60.98	TN.... 144.83	ID.... 1,478.46	WI.... 187.79				
44	PA.... 255.64	AR.... 115.89	AR.... 42.17	MS.... 89.72	PA.... 43.60	NE.... 60.78	IN.... 142.94	KY.... 1,460.04	LA.... 182.38				
45	GA.... 254.10	ME.... 110.92	MS.... 41.75	ME.... 75.41	MA.... 42.57	NH.... 55.79	OK.... 137.30	MS.... 1,436.04	MD.... 175.04				
46	RI.... 253.83	VT.... 110.56	KY.... 40.84	AL.... 74.81	VT.... 42.23	VT.... 54.15	SC.... 134.79	NH.... 1,421.82	RI.... 140.66				
47	TX.... 253.47	IN.... 109.87	IA.... 40.38	VT.... 74.41	MT.... 41.38	AL.... 51.67	WV.... 128.35	WV.... 1,420.02	ID.... 136.20				
48	MI.... 252.42	SD.... 102.38	SD.... 36.22	IA.... 73.59	NH.... 40.22	MT.... 45.81	NC.... 125.98	ME.... 1,416.05	ND.... 132.08				
49	DC.... 222.48	KY.... 100.00	PA.... 34.17	NH.... 73.40	AR.... 40.10	SC.... 41.53	AR.... 120.52	TN.... 1,406.73	WV.... 113.14				
50	SC.... 203.98	ND.... 88.18	WV.... 25.09	WV.... 67.10	MS.... 36.80	MS.... 37.29	IA.... 113.19	AR.... 1,403.52	MT.... 108.77				
51	CA.... 198.90	WV.... 76.95	DE.... 19.59	ND.... 47.19	ME.... 32.65	ND.... 24.04	NE.... 112.85	SD.... 1,334.54	ME.... 105.75				

¹Includes amounts not shown separately.

Table 54. State and Local Governments Ranked According to Selected Per Capita Debt and Cash and Security Amounts: 1996-97

[Dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding]

Rank	Debt at end of fiscal year									Cash and security holdings			
	Total	Long-term	Short-term	By function						Total	Insurance trust systems	Other than insurance trust	
				Education	Utilities	Other							
	US.... 4,562.20	US.... 4,500.35	US.... 61.84	US.... 723.27	US.... 663.65	US.... 3,113.43	US.... 9,458.97	US.... 5,719.73	US.... 3,739.24				
1	AK.... 11,560.67	AK.... 11,502.72	NY.... 325.74	NV.... 1,179.86	UT.... 2,976.06	AK.... 9,237.39	AK.... 61,346.10	AK.... 14,638.53	AK.... 46,707.58				
2	NY.... 8,351.07	DC.... 8,065.28	MA.... 297.74	PA.... 1,154.85	WA.... 2,189.19	DC.... 7,490.24	WY.... 17,683.64	DC.... 9,442.29	WY.... 11,470.73				
3	DC.... 8,065.28	NY.... 8,025.34	NJ.... 162.26	MN.... 1,130.38	NE.... 1,790.38	RI.... 6,050.00	NY.... 13,237.88	NY.... 9,200.10	NM.... 7,784.98				
4	MA.... 6,791.48	CT.... 6,578.05	WI.... 108.88	MI.... 1,061.63	AK.... 1,427.99	HI.... 5,994.13	NM.... 12,686.63	WI.... 9,067.13	DE.... 6,666.88				
5	CT.... 6,623.04	MA.... 6,493.74	IN.... 96.98	NY.... 1,059.64	NY.... 1,406.67	CT.... 5,671.30	DC.... 12,480.10	OH.... 8,646.33	NH.... 5,370.16				
6	RI.... 6,498.79	RI.... 6,434.96	OH.... 84.78	CO.... 1,044.96	AZ.... 1,404.15	DE.... 5,611.98	WI.... 12,318.36	CA.... 7,838.47	ND.... 5,321.54				
7	DE.... 6,456.20	DE.... 6,381.98	HI.... 75.20	AZ.... 1,041.47	SC.... 1,321.31	NY.... 5,559.03	CA.... 11,915.91	MD.... 7,462.17	MT.... 5,208.80				
8	HI.... 6,190.62	HI.... 6,115.43	DE.... 74.21	FL.... 984.42	GA.... 1,096.38	NH.... 5,303.35	DE.... 11,819.43	WA.... 7,390.04	KY.... 5,093.13				
9	NV.... 6,105.37	NV.... 6,086.26	SC.... 63.84	WA.... 941.94	NC.... 962.67	MA.... 5,244.01	OH.... 11,594.03	MN.... 6,473.52	MN.... 5,017.65				
10	NH.... 6,034.66	NH.... 6,029.63	RI.... 63.83	KY.... 919.52	MA.... 881.51	NJ.... 4,474.74	MN.... 11,491.16	WY.... 6,212.90	NV.... 4,955.75				
11	WA.... 5,978.59	WA.... 5,950.01	MN.... 62.81	VA.... 883.92	CA.... 873.39	CA.... 4,157.26	RI.... 10,571.98	RI.... 6,210.34	OR.... 4,373.52				
12	UT.... 5,806.55	UT.... 5,806.55	KS.... 61.91	TX.... 881.44	FL.... 858.81	NV.... 4,060.46	NY.... 10,546.12	HI.... 5,985.58	RI.... 4,361.65				
13	KY.... 5,377.83	KY.... 5,362.95	NC.... 60.74	AK.... 837.34	NV.... 845.93	VT.... 3,736.60	MD.... 10,503.90	MI.... 5,810.87	HI.... 4,193.71				
14	NJ.... 5,377.75	NJ.... 5,215.49	AK.... 57.95	IN.... 797.00	TX.... 843.71	MD.... 3,693.77	WA.... 10,493.70	PA.... 5,591.73	SD.... 4,185.77				
15	MN.... 5,009.00	CO.... 4,990.29	CT.... 44.99	OR.... 766.00	OK.... 686.67	IL.... 3,523.85	HI.... 10,179.30	NV.... 5,590.38	CA.... 4,077.45				
16	CO.... 4,994.85	MN.... 4,946.19	PA.... 41.42	CT.... 732.39	CO.... 657.82	WY.... 3,492.65	PA.... 9,428.78	IA.... 5,514.38	CO.... 4,052.37				
17	PA.... 4,984.90	PA.... 4,943.48	NJ.... 39.11	NJ.... 633.63	DC.... 575.04	PA.... 3,403.94	OR.... 9,379.39	OR.... 5,332.06	NY.... 4,037.78				
18	CA.... 4,851.46	CA.... 4,821.98	VT.... 38.15	DE.... 627.26	TN.... 449.20	MN.... 3,388.70	MT.... 9,285.39	DE.... 5,265.49	PA.... 3,837.05				
19	FL.... 4,799.93	FL.... 4,799.59	TN.... 36.49	SC.... 617.00	CA.... 427.11	CA.... 3,370.17	SD.... 9,164.27	CT.... 5,152.55	TX.... 3,809.76				
20	AZ.... 4,667.74	AZ.... 4,665.96	NM.... 33.40	MO.... 598.50	OR.... 408.39	WI.... 3,313.18	KY.... 9,072.50	VA.... 5,131.02	LA.... 3,784.98				
21	VT.... 4,512.80	VT.... 4,474.65	TX.... 31.58	WI.... 596.75	NM.... 403.29	ME.... 3,289.91	MI.... 9,064.07	AZ.... 5,086.08	IL.... 3,747.87				
22	MD.... 4,419.01	MD.... 4,413.95	NE.... 30.04	AL.... 595.60	VT.... 385.25	CO.... 3,287.51	NJ.... 9,039.31	TX.... 5,023.51	NJ.... 3,707.25				
23	WY.... 4,376.41	WY.... 4,366.85	IA.... 29.96	NM.... 594.48	PA.... 384.70	LA.... 3,121.94	ND.... 9,028.36	OR.... 5,005.86	UT.... 3,696.54				
24	IL.... 4,350.60	IL.... 4,331.97	CA.... 29.48	IL.... 588.20	AL.... 335.67	MT.... 3,080.55	CO.... 8,876.20	SD.... 4,978.50	VA.... 3,659.40				
25	WI.... 4,197.17	WI.... 4,088.29	WA.... 28.58	KS.... 584.12	KS.... 332.58	FL.... 2,956.37	CT.... 8,838.59	NM.... 4,901.65	MA.... 3,654.35				
26	VA.... 4,076.20	VA.... 4,037.10	OR.... 27.06	CA.... 578.42	VA.... 329.83	WV.... 2,955.67	TX.... 8,833.27	CO.... 4,823.82	FL.... 3,633.14				
27	TX.... 4,041.50	OR.... 4,009.95	GA.... 20.92	WV.... 578.00	WY.... 301.12	SD.... 2,947.65	VA.... 8,790.42	VA.... 4,602.36	WV.... 3,595.53				
28	OR.... 4,037.02	TX.... 4,009.92	UT.... 20.38	UT.... 575.96	KY.... 286.18	OR.... 2,835.56	NH.... 8,605.11	UT.... 4,566.81	CT.... 3,573.10				
29	ME.... 3,867.19	ME.... 3,848.08	OK.... 19.17	WY.... 573.09	AR.... 253.14	VA.... 2,823.35	LA.... 8,387.34	IL.... 4,509.21	NE.... 3,481.85				
30	NE.... 3,758.49	NE.... 3,728.45	NV.... 19.12	AR.... 559.41	OH.... 242.99	WA.... 2,818.88	UT.... 8,263.35	MO.... 4,446.36	MO.... 3,426.51				
31	SC.... 3,722.97	LA.... 3,714.56	ME.... 19.11	OH.... 553.09	MO.... 230.43	NM.... 2,642.97	IL.... 8,257.08	MA.... 4,440.85	VT.... 3,406.30				
32	LA.... 3,722.29	MT.... 3,708.86	IL.... 18.63	ID.... 527.76	MI.... 222.83	ND.... 2,564.40	MA.... 8,095.20	TN.... 4,426.86	IN.... 3,338.42				
33	MT.... 3,720.32	WV.... 3,689.01	KY.... 14.87	NH.... 522.12	IL.... 219.93	KS.... 2,414.80	IA.... 8,063.98	SC.... 4,420.40	ME.... 3,329.16				
34	WV.... 3,693.93	SC.... 3,659.13	ND.... 14.78	MD.... 516.90	NH.... 204.15	MI.... 2,343.52	AZ.... 8,063.19	GA.... 4,386.18	MI.... 3,253.20				
35	NM.... 3,674.13	NM.... 3,640.74	AR.... 13.88	SD.... 497.39	MD.... 203.28	TX.... 2,284.77	MO.... 7,872.87	NC.... 4,292.53	WI.... 3,251.23				
36	MI.... 3,635.94	MI.... 3,627.98	MT.... 11.46	IA.... 481.08	IN.... 183.14	UT.... 2,234.16	FL.... 7,599.31	AL.... 4,231.43	OK.... 3,247.66				
37	SD.... 3,624.53	SD.... 3,614.81	SD.... 9.72	MT.... 466.95	LA.... 178.43	AZ.... 2,220.35	NC.... 7,282.06	NC.... 4,076.59	ID.... 3,185.24				
38	GA.... 3,455.74	GA.... 3,434.82	WY.... 9.56	TN.... 457.44	WI.... 178.37	MS.... 2,097.98	GA.... 7,250.55	MS.... 4,066.42	WA.... 3,103.67				
39	KS.... 3,393.40	KS.... 3,331.49	ID.... 9.36	NC.... 437.95	CT.... 174.36	MO.... 1,961.82	OK.... 6,919.07	KY.... 3,979.37	KS.... 3,062.49				
40	NC.... 3,217.04	NC.... 3,156.30	MI.... 7.96	NE.... 421.24	ME.... 170.07	AL.... 1,956.43	ID.... 6,918.60	FL.... 3,966.17	MD.... 3,041.73				
41	ND.... 3,005.78	ND.... 2,991.00	LA.... 7.73	LA.... 414.20	SD.... 169.77	TN.... 1,942.24	MS.... 6,869.28	ID.... 3,733.35	DC.... 3,037.81				
42	AL.... 2,890.92	AL.... 2,887.71	MO.... 6.53	GA.... 412.48	ND.... 163.83	GA.... 1,925.96	SC.... 6,837.98	ND.... 3,706.81	NC.... 2,989.53				
43	OK.... 2,886.59	OK.... 2,867.42	MD.... 5.06	ME.... 388.10	MT.... 161.36	OK.... 1,925.70	VT.... 6,774.05	OK.... 3,671.40	AZ.... 2,977.11				
44	TN.... 2,885.36	TN.... 2,848.87	NH.... 5.03	MA.... 368.22	WV.... 155.34	OH.... 1,897.75	AL.... 6,699.41	AR.... 3,400.61	OH.... 2,947.70				
45	IN.... 2,860.73	MO.... 2,790.75	WV.... 4.91	VT.... 352.80	IA.... 151.77	IN.... 1,783.61	NE.... 6,599.12	VT.... 3,367.76	GA.... 2,864.37				
46	MO.... 2,797.28	IN.... 2,763.75	CO.... 4.57	MS.... 324	DE.... 142.74	NC.... 1,755.69	TN.... 6,482.53	NH.... 3,234.95	MS.... 2,802.86				
47	OH.... 2,778.60	OH.... 2,693.82	AL.... 3.21	RI.... 284.15	MS.... 134.98	SC.... 1,720.82	WV.... 6,101.56	NE.... 3,117.26	AR.... 2,648.39				
48	MS.... 2,560.07	MS.... 2,557.75	MS.... 2.32	ND.... 262.77	ID.... 111.03	AR.... 1,553.39	ME.... 6,053.81	KS.... 2,775.13	IA.... 2,549.60				
49	AR.... 2,379.82	AR.... 2,365.94	AZ.... 1.78	OK.... 255.06	NJ.... 107.12	ID.... 1,534.82	AR.... 6,049.00	ME.... 2,724.65	AL.... 2,467.98				
50	IA.... 2,192.54	ID.... 2,173.61	FL.... .34	HI.... 33.16	RI.... 100.82	IA.... 1,529.73	KS.... 5,837.62	WV.... 2,506.03	SC.... 2,417.59				
51	ID.... 2,182.96	IA.... 2,162.58	DC.... .-	DC.... .-	HI.... 88.14	NE.... 1,516.84	IN.... 5,457.28	IN.... 2,118.86	TN.... 2,055.67				

Appendix A.

Definitions of Selected Terms

Agency and Private Trust Transactions. Excluded from Census data on government finances because they involve receipt, holding, and disbursement of moneys by the government as agent or trustee for other governments or private persons, such as collection of local government taxes, collection of Federal income taxes and social security “taxes,” receipt and return of guarantee deposits, and the like.

Agriculture. Development and conservation of natural resources for agricultural purposes. Includes provision and support of agricultural extension services, experiment stations, fairs, associations, and other agricultural activities; promotion, improvement, regulation, and protection of agricultural production, processing, and marketing; and the like. Excludes activities related to Fish and Game, Forestry, irrigation, flood control, and other conservation activities. See Natural Resources.

Aid to Local Governments. See *Intergovernmental Expenditure*.

Air Transportation. Construction, maintenance, operation, and support of airport facilities.

Alcohol Beverages. See *License Taxes and Sales and Gross Receipts Taxes*.

Amusements. See *License Taxes and Sales and Gross Receipts Taxes*.

Assistance and Subsidies. Cash contributions and subsidies to persons and foreign governments, not in payments for goods or services or claims against the government. For local governments, this object category comprises only direct Cash Assistance payments to public welfare recipients. For states, it includes also veterans’ bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic education institutions. Major Federal subsidy payments are for veterans’ benefits, agricultural support programs, and foreign aid.

Auxiliary Enterprises. State institutions of higher education. Dormitories, cafeterias, athletic contests, lunchroom, student activities, and other auxiliary activities of state institutions of higher education financed mainly by revenue from charges.

Benefits, Insurance Trusts. See *Insurance Trust Expenditure*.

Bond Funds. Funds established to account for the proceeds of bond issues pending their disbursement.

Borrowing. Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

Capital Outlay. Direct expenditure for contract or force account construction of buildings, grounds, and other improvements, and purchase of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure. See Construction and Equipment.

Cash and Deposits. Cash on hand and demand and savings or time deposits.

Cash and Security Holdings. Cash and deposits and governmental and private securities (bonds, notes, mortgages, corporate stocks, etc., including loans and other credit paper held by state loan and investment funds) except holdings of agency and private trust funds. Includes fund investments in securities issued by government concerned but does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance. Direct cash payments to beneficiaries of public welfare programs. See Public Welfare

Categorical Assistance Programs. Old Age Assistance, Aid to Families with Dependent Children, Aid to Blind, Aid to Disabled, and Medical Assistance. See Public Welfare.

Charges and Miscellaneous General Revenue. General Revenue other than taxes and Intergovernmental Revenue.

Commercial Activities, N.E.C. See *Miscellaneous Commercial Activities*.

Construction. Production of fixed works and structures, additions, replacements, and major alterations including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes contract construction, undertaken on a contract basis of private contractors, and force account construction, undertaken with direct use of material and labor by the government.

Contributions, Insurance Trust. Amounts derived from contributions, assessments, premiums, “taxes,” etc., required of employers and employees for financing of compulsory or voluntary social insurance programs operated by the government. Any contributions by a government to a social insurance system it administers (either as employer contributions or for general financial support) are excluded from insurance trust revenue. However, such contributions are included in exhibit statistics on insurance trust system receipts.

Corporation Net Income Taxes. Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

Correction. Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Correctional Institutions. State prisons, reformatories, houses of correction, and other state institutions for the confinement and correction of convicted persons and juveniles. Includes only state-operated facilities; excludes cost of maintaining prisoners in institutions of other governments.

County Governments. Organized local governments authorized in state constitutions and statutes and established to provide general government services; includes those governments designed as counties, parishes in Louisiana, and boroughs in Alaska.

Current Charges. Amounts received from the public for performance of specific services benefitting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Expenditure. All expenditures with the exception of Capital Outlay. Includes Current Operations, Assistance and Subsidies, interest on debt, and Insurance Benefits and Payments.

Current Operation. Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Death and Gift Taxes. Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

Debt. All long-term credit obligations of the government and its agencies whether backed by the governments’ full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligations bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligation, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from government-administered employee retirement funds. Refunding of Long-Term Debt is the issuance of long-term obligations in exchange for, or to finance, the retirement of outstanding long term debt, generally to obtain more favorable interest rates.

Debt Issued. See Long-Term Debt Issued.

Debt Offsets. See Long-Term Debt Offsets.

Debt Outstanding. All debt obligations remaining unpaid on the date specified.

Debt Redemption. Long-Term Debt redeemed (i.e., amounts retired other than by refunding) plus any net decrease in short-term debt outstanding.

Debt Retired. See Long-Term Debt Retired.

Direct Expenditure. Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payment—i.e., all expenditure other than Intergovernmental Expenditure.

Document and Stock Transfer Taxes. Taxes on the recording, registering, and transfer of documents such as mortgages, deeds, and securities, except taxes on recording or transfer of motor vehicle titles, which are classified elsewhere.

Earnings on Investments, Insurance Trust Revenue. Interest, dividends, and other earnings on securities held as assets to provide income for insurance trust programs. Includes earnings on securities of state government held by its own insurance trust funds but excludes rental income from real property held by insurance trust funds and rented to other state agencies.

Education. Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans, and other special classes. State Institutions of higher education includes activities of institutions operated by the state, except that agricultural extension services and experiment stations are classified under Natural Resources and hospitals serving the public are classified under Hospitals. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other Auxiliary Enterprises financed mainly through charges for services are

reported on a gross basis. Elementary and Secondary Education comprises payments for instructional, support services, and other activities of local public schools for kindergarten through high school programs. Direct state expenditure for other education includes state educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

Education Services. Comprises the functions of Education and Libraries.

Electric Power. Operation and maintenance of electric power system including production or acquisition and distribution of electric power. See Utility.

Elementary and Secondary Education. See Education.

Employee-Retirement Expenditure. Cash payments to beneficiaries (including withdrawals of contributions) of government-administered employee-retirement systems, local government contributions to state-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under General Expenditure.

Employee-Retirement Revenue. Revenue from contributions required of employees for financing government-administered employee-retirement systems, earnings on investments held for such systems, and receipts of state payments for employees covered by government systems. Excludes any contributions by government, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above as classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes. For states, includes employer contributions from local governments, for such systems covering local government employees.

Employee-Retirement System. A government-administered contributory plan for financing retirement and associated benefits for state or local government employees. Does not include noncontributory plans. See Insurance Trust System.

Employment Security Administration. Administration of unemployment compensation, public employment offices, and related services, and veterans' readjustment allowances. See Unemployment Compensation Expenditure for benefit payments under this program.

Environment and Housing. Comprises the functions Natural Resources, Parks and Recreation, Housing and Community Development, Sewerage, and Sanitation Other Than Sewerage.

Equipment. Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure. All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Financial Administration. Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of local government finances; tax administration; collection, custody, and disbursement of funds; administration of employee retirement systems; debt and investment administration; and the like.

Fines and Forfeits. Penalties imposed for violation of amounts on deposit as performance guarantees. Does not include penalties on delinquent taxes.

Fire Protection. Fire fighting organization and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost of fire fighting facilities, such as fire hydrants and water, furnished by other agencies of the government.

Fiscal Year. The 12-month period at the end of which the government or any government agency determines its financial condition and the results of its operations and closes its books.

Fish and Game. Conservation and development of fish and game resources through regulation, protection, and propagation.

Forestry. Conservation, development, and promotion of forests and forest products. Includes forest fire prevention and forest fire-fighting activities.

Full-Faith and Credit Debt. Long-term debt for which the credit of the government concerned, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes on nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

Functions. Public purposes served by governmental activities (education, highways, public welfare, etc.). Expenditure for each function includes amounts for all types of expenditure serving the purpose concerned.

Fund. An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. In the accounts of individual governments, each fund is treated as a distinct fiscal entity. Here, however, transactions of funds are consolidated in accordance with the principles described in the introduction to this report.

Gas Supply. Operation and maintenance of gas supply systems including acquisition and distribution of natural gas. See Utility.

General Debt. All debt other than that identified as having been issued specifically for utility purposes. See Utility Debt.

General Expenditure. All government expenditure other than the specifically enumerated kinds of expenditure classified as Utility Expenditure, Liquor Stores Expenditure, and Employee-Retirement or other Insurance Trust Expenditure.

General Expenditure, N.E.C. General Expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

General Local Government Support. Amounts distributed to local governments without restriction of function or purpose to which applicable.

General Obligation Debt. Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance from particular earmarked taxes, such as motor fuel sales taxes or property taxes. See also Full-faith and Credit Debt.

General Public Buildings. Provision and maintenance of public buildings not allocated to particular functions. This category is not applied in reporting Federal data.

General Revenue. All government revenue except Liquor Stores Revenue, Insurance Trust Revenue, and Utility Revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

General Sales or Gross Receipts Taxes. See under Sales and Gross Receipt Taxes.

Governmental Administration. Comprises the functions of Financial Administration, Judicial and Legal, and General Public Buildings; and activities of the governing

body, office of the chief executive, and central staff services and agencies concerned with personnel administration, recording, planning, zoning, and the like.

Health. Outpatient health services, other than hospital care, including: public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services, and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) and included here. Sewage treatment operation are classified under Sewerage.

Highways. Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting and snow and ice removal. However, highway policing and traffic control are classed under Police Protection.

Hospitals. Financing, construction acquisition, maintenance or operation of hospital facilities, provision of hospital care, and support of public or private hospitals. Own hospitals are facilities administered directly by the tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for Old Age, Survivors', Disability, and Health Insurance for government employees.

Intergovernmental Revenue. Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as General Revenue.

Intergovernmental Revenue for General Local Government Support. Fiscal aid that allows the receiving government unrestricted use as to function or purpose.

Intergovernmental Revenue From Federal Government. Intergovernmental revenue received by a government directly from the Federal Government. For local governments, excludes Federal aid channeled through state governments, which is considered as Intergovernmental Revenue from state government.

Intergovernmental Revenue From Local Governments. Amounts from local governments: for shares in financial support of programs administered by the state; for reimbursements of services performed or expenditures made for them by the state; for application to debt services on state debt issued for their benefit; and for repayment of advances and contingent loans extended to them.

Does not include local government contributions to state-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions (see Agency and Private Trust Transactions). Excludes proceeds from interest on local government securities held by the state and proceeds from state taxes on local government facilities.

Intergovernmental Revenue From State

Government. All intergovernmental revenue received from the state government. For local governments, includes amounts originally from the Federal Government but channeled through the state.

Judicial and Legal. Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

Land and Existing Structures, Capital Outlay Expenditures. Purchase of these assets as such, purchase of rights-of-way, payments on capital leases, and title search and similar activity associated with the purchase transactions. See Capital Outlay.

Libraries. Provision and support of public library facilities and services.

License Taxes. Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. “License” based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes “fees” related to licensing activities—automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenue.

1. **Alcoholic beverages.** Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.
2. **Amusements.** License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include “licenses” based on value or number of admissions, amount of wages, or gross or net income, which are classified elsewhere
3. **Corporations in general.** Franchise license taxes, organization, filing, and entrance fees, and other license taxes which are applicable, with only specific exceptions, to all corporations.

Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).

4. **Hunting and fishing.** Commercial and noncommercial hunting and fishing licenses and shipping permits.
5. **Motor vehicles.** License taxes imposed on owners or operators of motor vehicle, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.
6. **Motor vehicle operators.** Licenses for privilege of driving motor vehicles, including both private and commercial licenses.
7. **Occupations and businesses, N.E.C.** License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.
8. **Public utilities.** License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.
9. **Other license taxes.** License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other nonbusiness privileges).

Liquor Stores. Alcoholic beverage distribution facilities operated by state and local governments maintaining alcoholic beverage monopoly systems. Liquor Stores Revenue and Liquor Stores Expenditure, as defined under the headings below, are included in revenue and expenditure.

Liquor Stores Expenditure. Expenditure for purchase of liquor for resale and provision and operation of government-maintained alcoholic beverage monopoly systems. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue. Amounts received from sale of liquor by state and/or local liquor store operations. Excludes any state taxes collected by state liquor monopoly systems

Long-Term Debt. Debt payable more than 1 year after date of issue.

Long-Term Debt Issued. The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligation authorized but not actually incurred during the fiscal period are not included. Refunding issues of long-term debt represents the par value of refunding bonds issued during the fiscal year.

Long-Term Debt Offsets. Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncancelled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Long-Term Debt Refunded. See under Long-Term Debt Retired.

Long-Term Debt Retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. Long-Term Debt Refunded is the par value of long-term debt retired during the year as a result of refund transactions.

Miscellaneous and Unallocable Expenditure. General Expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

Miscellaneous Commercial Activities. Provision and operation of commercial facilities not classified under particular functions. Includes a bank (North Dakota), and cement plant, hail insurance systems, and the like.

Motor Fuel Sales Taxes. See under Sales and Gross Receipts Taxes.

Motor Vehicle Licenses Taxes. See under License Taxes.

Municipal Governments. Organized local governments authorized in state constitutions and statutes and established to provide government for a specific concentration of population in a defined area; includes those governments designated as cities, villages, boroughs (except in Alaska), and towns (except in the six New England states, Minnesota, New York, and Wisconsin).

Natural Resources. Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood

control, forestry and fire protection, soil reclamation, soil and water conservation, fish and game programs, and agricultural fairs. For the Federal Government, includes agricultural experiment stations and extension services, farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects.

N.E.C. Not elsewhere classified.

Net Long-Term Debt. Long-term debt outstanding minus long-term debt offsets.

Nonguaranteed Debt. Long-term debt payable solely from pledged specific sources—e.g., for earnings of revenue-producing activities (utilities, sewage disposal plants, toll bridges, etc.) from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resource of the government if the pledged sources are insufficient.

Occupations and Business License Taxes. See under License Taxes.

Old-Age Assistance. See Public Welfare.

Parking Facilities. Construction, purchase, maintenance, and operation of public-use parking lots, garages, parking meters, and other distinctive parking facilities on a commercial basis.

Parks and Recreation. Provision and support of recreational and cultural-scientific facilities and activities including golf courses, playfields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also includes building and operation of convention centers and exhibition halls.

Police Protection. Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, and vehicular inspection.

Postal Service. Activities of the Federal Postal Service are reported on a gross basis, without deduction for receipts from charges. Excludes subsidies to airlines, classed under Air Transportation.

Property Taxes. Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles, or on certain or all intangibles.

Protective Inspection and Regulation. Regulation of private enterprise for the protection of the public and inspection of hazardous activities except for major functions, such as fire prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under Financial Administration.

Public Safety. Comprises the functions of Police Protection, Fire Prevention, Correction, and Protective Inspection and Regulation.

Public Utility Taxes. See under License Taxes and Sales and Gross Receipts Taxes

Public Welfare. Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; vendor payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the government of welfare institutions. Other public welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and hospital services provided directly by the government through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here.

Purchase of Land and Existing Structures. Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Refunding. The issuance of long-term debt in exchange for, or to provide funds for, the retirement of long-term debt outstanding.

Regular Highway Facilities. State expenditure for highways, other than toll facilities, is classified under this heading.

Rents and Royalties Rents from leased properties, mineral leases, royalties, and miscellaneous rentals not relating to facilities incident to the performance of particular functions. Rental revenue from such facilities is classified as revenue from current charges for the activity of the function concerned.

Revenue. All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt,

liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

Salaries and Wages. Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage. Includes amounts for labor in force account construction projects.

Sale of Property. Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and Gross Receipts Taxes. Taxes, including: "licenses" at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income; and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts of "commissions" allowed to merchants for collection of taxes from consumers are excluded. Comprises 10 different categories:

1. **General Sales or Gross Receipts Taxes.** Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales or gross receipts from selected commodities, services, or business are reported separately under categories 3 through 10 below.
2. **Selective Sales and Gross Receipts Taxes.** Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes. Specific taxes included are shown in categories 3 through 10 below.
3. **Alcoholic Beverages.** Selective sales and gross receipts taxes on alcoholic beverages.
4. **Amusements.** Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.
5. **Insurance.** Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.
6. **Motor Fuels.** Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.

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7. **Parimutuels.** Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.
 8. **Public Utilities.** Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.
 9. **Tobacco Products.** Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.
 10. **Other Selective Sales and Gross Receipts Taxes.** Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel other than motor fuel, meals, margarine, cement, etc.).

Sanitation. Comprises Sewerage and Solid Waste Management (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

School District Governments. Organized local entities providing public elementary, secondary, and for higher education which, under state law, have sufficient administration and fiscal autonomy to qualify as separate governments. Excludes dependent public school systems of county, municipal, township, or state governments.

Securities. Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Selective Sales and Gross Receipts Taxes. See under Sales and Gross Receipts Taxes.

Severance Taxes. Taxes imposed distinctively on removal of natural products (e.g., oil, gas, other minerals, timber, fish, etc.) from land or water and measured by value or quantity of products removed or sold.

Sewerage. Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other governments for such purposes.

Short-Term Debt. Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Sinking Funds. Funds established specifically for the redemption of Long-Term Debt principal.

Social Insurance Administration. For state and local governments consists of Employment Security Administration activities, which comprise only administration of unemployment compensation programs and employment offices. Includes also Federal administration of Old Age, Survivors', Disability, and Health Insurance and other social insurance programs.

Social Services and Income Maintenance. Comprises the functions of Public Welfare, Hospitals, Health, Social Insurance Administration, and Veterans' Services.

Solid Waste Management. Street cleaning, solid waste collection and disposal, and provision of sanitary landfills.

Space Research and Technology. Federal space activities, comprising programs of the National Aeronautics and Space Administration.

Special District Governments. All organized local entities (other than counties, municipalities, townships, or school districts) authorized by state law to provide only one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments; known by a variety of titles, including districts, authorities, boards, and commissions.

Special Assessments. Compulsory contributions collected from owners of property benefited by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

State Government. The state government in each case consists of the legislative, executive, and judicial branches of government and all departments, boards, commissions, and other organizational units. It also includes any semi-autonomous authorities, institutions of higher education, districts, and other agencies that are subject to administrative and fiscal control by the state through its appointment of officers, determination of budgets, approval of plans, and other devices. As to all such agencies, financial information included in the Census reports represents their gross transactions with the public and other governments, rather than only the net effect of such transactions on central state funds. Each data item for a state government consists of the sum of amounts of the type described for all funds and accounts—including not only the general fund but also special revenue funds, sinking funds, public trust funds, bond funds, and all other special funds.

Taxes. Compulsory contributions exacted by a government for public purposes except employee and employee assessments for retirement and social insurance purposes,

which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that local government tax revenue excludes any amounts from shares of state-imposed and collected taxes, which are classified as Intergovernmental Revenue.

Tobacco Products Sales Taxes. See under Sales and Gross Receipts Taxes.

Toll Highway Facilities. Toll turnpikes and toll roads, toll bridges, ferries, and toll tunnels operated by state agencies. Expenditure for this purpose includes only acquisition, construction, and maintenance of state facilities; it does not include any debt service on toll facility debt or any aid to local governments for toll facilities.

Township Governments. Organized local governments authorized in state constitutions and statutes and established to provide general government for areas defined without regard to population concentration; includes those governments designated as towns in Connecticut, Maine (including organized plantations), Massachusetts, Minnesota, New Hampshire (including organized locations), New York, Rhode Island, Vermont, and Wisconsin, and townships in other states.

Transit. Construction, maintenance, and operation of public mass Transit systems—bus, commuter rail, light rail, or subway systems. Excludes systems established solely to transport elementary and secondary school pupils. Ferry systems are classified under Highways. See under Utility.

Transit Subsidies. Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems., including public support of a private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. Also see under Utility.

Transportation. Comprises the functions of Highways, Air Transportation, Parking Facilities, Water Transport and Terminals, and Transit Subsidies.

Unemployment Compensation Expenditure. Comprises payments made to beneficiaries under basic provisions of unemployment compensation programs and special program payments, such as for extended benefits triggered by economic conditions.

Utility. A government owned and operated water supply, electric light and power, gas supply, or transit system. Government revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of governments, such

as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities. Also see Transit Subsidies.

Utility Debt. Debt originally issued specifically to finance government owned and operated water, electric, gas, or transit utility facilities.

Utility Expenditure. Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent government), and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue. Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as General Revenue). Any monies from Taxes, Special Assessments, and Intergovernmental Revenue are classified as General Revenue, not Utility Revenue.

Vendor Payments. See under Public Welfare.

Veterans' Services. Cash bonuses to veterans and other financial grants not contingent on need, administration of bonus payments, veterans' information and guidance services, and other veterans' services not classified under Public Welfare, Education, Hospitals, or other functions.

Water Supply. Operation and maintenance of water supply system including acquisition and distribution of water to the general public or to other local governments for domestic or industrial use. Acquisition and distribution of water for irrigation of agricultural lands are classified under Natural Resources. See under Utility.

Water Transport and Terminals. Construction, maintenance, operation, and support of canals and other waterways, harbors, docks, wharves, and related marine terminal facilities.

Withdrawals, Insurance Trust. See Insurance Trust Expenditure.

Workers' Compensation Expenditure. Insurance trust expenditure for state-administered workers' compensation systems. Consists of cash benefit payments to injured workers covered by the system. Excludes state contributions to system on behalf of state employees and expenditure for administration.

Workers' Compensation Revenue. Employer premiums, assessments, and other contributions to state-administered workers' compensation systems and earnings on investments of systems. Excludes contributions by state governments for state employees covered by system.

Workers' Compensation System. A state-administered plan for compulsory accident and injury insurance of workers through accumulation of assets from contributions collected from employers for financing cash benefits to eligible injured workers.

Appendix B.

Finances of Individual City-County Governments Having 25,000 Population or More Classified as Municipalities: 1996-97

Appendix B contains a summary of financial data in governments of 25,000 population or more where there has been a merger of the municipal and county government activities.

A number of municipalities differ from the overwhelming majority in that they operate, either specifically by law or in effect, as composite city-county governments. This group includes New York City, Philadelphia, and several other of the most populous cities in the Nation. One of

these cities—Washington, DC—is unique in that it has no overlying state government and thus provides certain services commonly provided by states, as well as various county-type services. The 40 governments of this type with 25,000 population or more accounted for about 32 percent of the total revenue and expenditure, and 23 percent of the total indebtedness of all municipalities in the Nation in fiscal 1996-97.

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

Geographic area	Population, 1996	Fiscal year ends in month—	Revenue							Expenditure		
			General revenue							Utilities, liquor store, and employee retirement	Total	General expenditure
			Total	Total	Intergovernmental revenue		General revenue from own sources					
					From Federal government	From state government	Total	Taxes				
Alaska:												
Anchorage	250,505	June	885,859	741,105	16,498	287,020	437,587	234,712	144,754	896,858	790,618	
Juneau	29,756	June	149,900	146,885	1,940	39,847	105,098	50,123	3,015	139,968	135,444	
California-San Francisco ...	735,315	June	4,681,383	3,480,314	144,260	1,164,540	2,168,393	1,079,961	1,201,069	4,528,332	3,594,316	
Colorado-Denver	497,840	Dec.	1,850,364	1,636,995	33,155	330,543	1,273,206	501,438	213,369	1,764,750	1,635,204	
District of Columbia-												
Washington	543,213	Sept.	5,822,838	5,040,012	1,711,370	—	3,257,791	2,637,408	782,826	5,170,105	4,517,675	
Florida-Jacksonville	679,792	Sept.	1,921,936	898,617	51,035	68,312	778,670	379,304	1,023,319	1,739,957	1,018,943	
Georgia:												
Athens	89,405	June	133,676	120,827	2,876	6,164	96,349	53,607	12,849	117,233	105,440	
Columbus	182,828	June	228,051	192,283	8,887	12,346	170,569	125,500	35,768	207,734	182,377	
Augusta	190,187	Dec.	226,925	199,732	3,281	20,168	172,117	104,271	27,193	221,160	190,316	
Hawaii-Honolulu	871,766	June	1,102,069	975,403	73,840	71,674	828,907	526,880	126,666	1,169,547	958,090	
Indiana-Indianapolis	746,737	Dec.	1,224,988	1,187,803	34,725	247,779	898,356	520,689	37,185	1,289,500	1,222,878	
Kentucky-Lexington-Fayette												
Urban Co.	239,942	June	298,062	296,712	4,766	13,126	276,509	121,046	1,350	208,590	204,090	
Louisiana:												
Baton-Rouge	372,502	Dec.	536,993	481,029	16,897	47,063	416,906	267,704	55,964	543,150	500,109	
Lafayette	163,832	Oct.	216,159	99,318	5,140	5,122	88,902	54,445	116,841	194,971	87,353	
New Orleans	476,625	Dec.	873,603	755,967	80,660	85,390	590,517	332,675	117,636	844,046	703,178	
Terrebonne Parish	102,097	June	232,456	194,521	10,605	16,961	164,516	45,545	37,935	212,464	174,453	
Maryland-Baltimore City ...	675,401	June	2,557,934	1,952,997	73,519	925,443	906,084	698,167	604,937	2,056,120	1,842,018	
Massachusetts-Boston	558,394	June	2,249,302	1,995,395	49,977	872,325	1,069,497	802,253	253,907	2,112,530	1,859,248	
Missouri-St Louis City	351,565	Apr.	820,803	655,677	43,562	38,114	572,217	373,357	165,126	752,375	630,766	
Montana-Butte-Silver Bow ..	34,051	June	40,573	33,457	499	6,660	26,099	12,021	7,116	48,783	42,885	
Nevada-Carson City	47,237	June	123,581	118,769	2,182	16,125	98,142	15,436	4,812	108,532	103,891	
New York-New York City ...	7,380,906	June	52,828,641	43,756,189	2,534,438	14,088,779	27,003,322	19,368,172	9,072,452	50,811,852	41,433,578	
Pennsylvania-Philadelphia ..	1,478,002	June	4,799,457	3,722,582	393,045	855,395	2,319,877	1,715,305	1,076,875	4,517,994	3,445,451	
Tennessee-Nashville-												
Davidson County	511,263	Sept.	2,186,798	1,337,743	9,333	262,748	1,064,148	690,549	849,055	2,174,012	1,355,766	
Virginia:												
Alexandria	117,586	June	369,438	367,733	14,966	60,875	279,892	216,416	1,705	351,883	347,959	
Charlottesville	40,767	June	108,368	82,635	2,818	21,869	57,442	44,299	25,733	118,080	91,876	
Chesapeake	192,342	June	443,503	424,519	6,976	156,375	261,168	221,506	18,984	545,521	474,748	
Danville	53,472	June	205,382	106,729	2,260	47,781	56,688	32,198	98,653	194,533	119,583	
Hampton	138,757	June	294,788	294,788	8,847	109,313	176,261	125,304	—	284,720	284,720	
Harrisonburg	33,446	June	96,469	57,748	300	14,612	42,836	31,685	38,721	96,131	59,537	
Lynchburg	67,250	June	166,123	159,195	308	54,923	103,964	68,557	6,928	157,090	152,091	
Manassas	33,200	June	104,343	76,444	369	21,340	54,735	40,685	27,899	97,512	72,058	
Newport News	176,122	June	474,808	397,609	20,780	147,344	228,083	170,964	77,199	487,887	428,770	
Norfolk	233,430	June	819,419	687,807	44,114	227,035	408,222	245,339	131,612	812,012	703,367	
Petersburg	38,234	June	87,790	78,532	5,027	38,461	35,044	30,523	9,258	85,853	77,134	
Portsmouth	101,308	June	273,725	243,566	13,244	108,588	120,791	85,180	30,159	276,624	256,018	
Richmond	198,267	June	971,068	726,991	53,520	246,147	425,672	276,113	244,077	1,003,699	779,892	
Roanoke	95,548	June	315,676	264,943	17,896	91,139	153,794	114,334	50,733	270,556	251,990	
Suffolk	58,901	June	127,009	120,682	5,495	53,503	61,684	48,942	6,327	140,406	134,486	
Virginia Beach	430,385	June	900,061	859,871	11,723	305,178	542,725	437,768	40,190	937,504	823,900	

Geographic area	Expenditure—Con.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	General expenditure—Con.											Utility, liquor store, and employee retirement expenditure	Total debt outstanding at end of fiscal year	Exhibit: Salaries and wages																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
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	Capital outlay	Education	Public welfare	Health and hospitals	Highways	Police protection	Fire protection	Parks and recreation	Housing and community development	Sewerage and solid waste management	Interest on general debt																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Alaska:																		Anchorage	111,913	377,193	8,646	30,641	61,231	40,157	25,584	14,399	3,092	27,215	68,168	106,240	1,307,743	362,991	Juneau	19,073	53,103	2,129	31,091	7,017	6,955	2,645	4,729	3,227	4,268	2,669	4,524	44,994	66,218	California-San Francisco	1,048,801	69,668	361,417	782,806	44,817	279,246	156,260	228,500	107,717	150,488	252,208	934,016	5,039,741	1,400,157	Colorado-Denver	147,375	-	186,642	226,950	58,982	113,563	62,332	85,847	35,863	83,350	311,823	129,546	4,969,452	504,514	District of Columbia- Washington	343,075	673,089	1,186,639	441,596	117,916	279,805	98,671	72,113	116,068	173,350	303,212	652,430	3,973,296	1,533,037	Florida-Jacksonville	289,974	-	8,581	50,077	39,465	99,892	73,162	69,834	39,182	132,591	206,015	721,014	4,790,376	307,094	Georgia:																		Athens	13,418	-	2,550	5,493	5,959	18,331	6,870	6,894	2,420	14,185	607	11,793	45,628	38,144	Columbus	37,701	-	682	14,636	11,126	25,167	13,692	14,992	19,420	16,422	6,348	25,357	269,631	63,985	Augusta	59,371	-	1,010	11,920	16,401	23,754	12,261	7,185	2,639	19,265	11,053	30,844	243,190	55,306	Hawaii-Honolulu	147,713	-	-	12,056	25,138	130,223	53,696	69,986	68,194	193,841	122,492	211,457	1,698,471	372,800	Indiana-Indianapolis	268,525	681	76,979	265,031	63,819	101,534	41,879	79,831	65,559	93,017	145,177	66,622	2,373,738	358,793	Kentucky-Lexington-Fayette Urban Co.	60,961	-	5,409	-	19,375	31,926	670	10,376	3,364	2,447	16,197	4,500	358,186	77,000	Louisiana:																		Baton-Rouge	95,479	-	1,405	9,463	48,806	62,869	30,439	17,511	28,604	92,916	58,247	43,041	849,542	138,168	Lafayette	3,159	-	54	665	9,891	9,923	6,762	7,537	4,743	12,977	10,411	107,618	330,081	30,210	New Orleans	166,026	286	3,048	27,320	18,946	69,620	36,341	17,553	72,765	85,540	64,541	140,868	1,178,366	322,299	Terbonne Parish	32,912	-	2,007	101,606	13,081	11,803	4,041	2,071	3,792	7,653	2,208	38,011	116,952	63,310	Maryland-Baltimore City	302,855	711,918	909	82,529	138,523	204,581	101,237	54,367	64,631	143,564	76,326	214,102	1,323,291	889,869	Massachusetts-Boston	196,253	570,620	104,513	97,797	63,519	207,351	103,439	28,451	71,906	140,461	46,079	253,282	1,091,358	910,971	Missouri-St Louis City	144,159	-	-	30,441	14,665	111,263	39,737	17,589	40,717	18,854	39,051	121,609	775,330	234,556	Montana-Butte-Silver Bow	15,955	-	997	1,871	2,974	4,010	2,827	1,784	12,644	2,891	410	5,898	61,955	12,984	Nevada-Carson City	5,522	-	1,049	55,138	4,962	8,152	3,184	4,929	-	2,890	2,211	4,641	65,856	42,967	New York-New York City	7,036,338	9,451,106	7,452,571	4,065,066	1,205,840	2,878,018	1,055,739	617,126	2,805,394	2,199,449	1,896,508	9,378,274	46,925,793	17,111,936	Pennsylvania-Philadelphia	427,740	17,965	300,217	484,664	101,100	405,616	136,574	82,470	177,588	252,962	128,057	1,072,543	3,422,787	1,280,495	Tennessee-Nashville- Davidson County	322,480	441,412	17,860	115,325	38,683	93,458	64,050	115,541	-	97,482	115,323	818,246	2,739,421	519,102	Virginia:																		Alexandria	29,497	101,706	29,980	23,723	20,521	27,066	14,947	14,986	9,986	24,971	13,648	3,924	182,950	164,265	Charlottesville	6,491	36,543	5,367	4,848	4,508	6,890	3,725	4,211	2,891	5,347	2,119	26,204	52,077	42,972	Chesapeake	144,538	251,176	10,876	13,440	41,512	21,426	19,526	7,706	8,216	16,102	20,963	70,773	641,429	206,678	Danville	22,191	46,475	5,690	629	6,474	5,966	5,041	2,635	4,658	10,127	7,996	74,950	272,052	62,880	Hampton	23,807	128,439	14,058	-	7,086	17,712	9,162	16,619	8,596	15,053	12,017	-	205,089	74,888	Harrisonburg	10,872	23,050	-	1,011	4,738	3,044	3,069	1,967	658	11,625	2,791	36,594	45,797	27,322	Lynchburg	15,348	56,063	2,571	9,398	12,012	8,193	6,810	2,285	3,003	9,107	8,817	4,999	231,751	69,459	Manassas	1,289	35,276	2,847	1,330	3,216	5,652	1,253	1,205	127	6,486	3,441	25,454	80,292	14,339	Newport News	84,430	182,189	23,636	2,242	22,911	30,425	19,457	20,568	26,747	20,605	20,745	59,117	545,879	214,042	Norfolk	136,966	238,412	40,206	31,193	21,984	44,623	30,665	34,296	66,487	30,367	54,651	108,645	1,188,087	314,060	Petersburg	1,290	35,969	8,346	1,558	3,366	5,816	4,143	519	1,377	1,320	1,933	8,719	46,129	53,938	Portsmouth	39,344	118,030	11,813	9,753	8,083	12,274	6,799	15,862	6,799	13,099	9,928	20,606	187,763	155,754	Richmond	165,345	228,942	68,098	36,801	18,060	44,659	26,408	20,442	136,117	64,206	14,122	223,807	810,842	313,180	Roanoke	24,510	98,111	21,528	1,502	9,017	13,063	13,772	5,968	16,593	15,958	21,086	18,566	349,427	124,325	Suffolk	35,159	68,283	6,529	201	4,437	5,584	3,770	1,300	4,700	8,483	7,433	5,920	162,359	58,968	Virginia Beach	194,264	423,584	17,643	21,875	21,497	46,251	23,351	25,318	3,541	37,488	44,142	113,604	828,576	426,796
Anchorage	111,913	377,193	8,646	30,641	61,231	40,157	25,584	14,399	3,092	27,215	68,168	106,240	1,307,743	362,991																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Juneau	19,073	53,103	2,129	31,091	7,017	6,955	2,645	4,729	3,227	4,268	2,669	4,524	44,994	66,218																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
California-San Francisco	1,048,801	69,668	361,417	782,806	44,817	279,246	156,260	228,500	107,717	150,488	252,208	934,016	5,039,741	1,400,157																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Colorado-Denver	147,375	-	186,642	226,950	58,982	113,563	62,332	85,847	35,863	83,350	311,823	129,546	4,969,452	504,514																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
District of Columbia- Washington	343,075	673,089	1,186,639	441,596	117,916	279,805	98,671	72,113	116,068	173,350	303,212	652,430	3,973,296	1,533,037																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Florida-Jacksonville	289,974	-	8,581	50,077	39,465	99,892	73,162	69,834	39,182	132,591	206,015	721,014	4,790,376	307,094																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Georgia:																		Athens	13,418	-	2,550	5,493	5,959	18,331	6,870	6,894	2,420	14,185	607	11,793	45,628	38,144	Columbus	37,701	-	682	14,636	11,126	25,167	13,692	14,992	19,420	16,422	6,348	25,357	269,631	63,985	Augusta	59,371	-	1,010	11,920	16,401	23,754	12,261	7,185	2,639	19,265	11,053	30,844	243,190	55,306	Hawaii-Honolulu	147,713	-	-	12,056	25,138	130,223	53,696	69,986	68,194	193,841	122,492	211,457	1,698,471	372,800	Indiana-Indianapolis	268,525	681	76,979	265,031	63,819	101,534	41,879	79,831	65,559	93,017	145,177	66,622	2,373,738	358,793	Kentucky-Lexington-Fayette Urban Co.	60,961	-	5,409	-	19,375	31,926	670	10,376	3,364	2,447	16,197	4,500	358,186	77,000	Louisiana:																		Baton-Rouge	95,479	-	1,405	9,463	48,806	62,869	30,439	17,511	28,604	92,916	58,247	43,041	849,542	138,168	Lafayette	3,159	-	54	665	9,891	9,923	6,762	7,537	4,743	12,977	10,411	107,618	330,081	30,210	New Orleans	166,026	286	3,048	27,320	18,946	69,620	36,341	17,553	72,765	85,540	64,541	140,868	1,178,366	322,299	Terbonne Parish	32,912	-	2,007	101,606	13,081	11,803	4,041	2,071	3,792	7,653	2,208	38,011	116,952	63,310	Maryland-Baltimore City	302,855	711,918	909	82,529	138,523	204,581	101,237	54,367	64,631	143,564	76,326	214,102	1,323,291	889,869	Massachusetts-Boston	196,253	570,620	104,513	97,797	63,519	207,351	103,439	28,451	71,906	140,461	46,079	253,282	1,091,358	910,971	Missouri-St Louis City	144,159	-	-	30,441	14,665	111,263	39,737	17,589	40,717	18,854	39,051	121,609	775,330	234,556	Montana-Butte-Silver Bow	15,955	-	997	1,871	2,974	4,010	2,827	1,784	12,644	2,891	410	5,898	61,955	12,984	Nevada-Carson City	5,522	-	1,049	55,138	4,962	8,152	3,184	4,929	-	2,890	2,211	4,641	65,856	42,967	New York-New York City	7,036,338	9,451,106	7,452,571	4,065,066	1,205,840	2,878,018	1,055,739	617,126	2,805,394	2,199,449	1,896,508	9,378,274	46,925,793	17,111,936	Pennsylvania-Philadelphia	427,740	17,965	300,217	484,664	101,100	405,616	136,574	82,470	177,588	252,962	128,057	1,072,543	3,422,787	1,280,495	Tennessee-Nashville- Davidson County	322,480	441,412	17,860	115,325	38,683	93,458	64,050	115,541	-	97,482	115,323	818,246	2,739,421	519,102	Virginia:																		Alexandria	29,497	101,706	29,980	23,723	20,521	27,066	14,947	14,986	9,986	24,971	13,648	3,924	182,950	164,265	Charlottesville	6,491	36,543	5,367	4,848	4,508	6,890	3,725	4,211	2,891	5,347	2,119	26,204	52,077	42,972	Chesapeake	144,538	251,176	10,876	13,440	41,512	21,426	19,526	7,706	8,216	16,102	20,963	70,773	641,429	206,678	Danville	22,191	46,475	5,690	629	6,474	5,966	5,041	2,635	4,658	10,127	7,996	74,950	272,052	62,880	Hampton	23,807	128,439	14,058	-	7,086	17,712	9,162	16,619	8,596	15,053	12,017	-	205,089	74,888	Harrisonburg	10,872	23,050	-	1,011	4,738	3,044	3,069	1,967	658	11,625	2,791	36,594	45,797	27,322	Lynchburg	15,348	56,063	2,571	9,398	12,012	8,193	6,810	2,285	3,003	9,107	8,817	4,999	231,751	69,459	Manassas	1,289	35,276	2,847	1,330	3,216	5,652	1,253	1,205	127	6,486	3,441	25,454	80,292	14,339	Newport News	84,430	182,189	23,636	2,242	22,911	30,425	19,457	20,568	26,747	20,605	20,745	59,117	545,879	214,042	Norfolk	136,966	238,412	40,206	31,193	21,984	44,623	30,665	34,296	66,487	30,367	54,651	108,645	1,188,087	314,060	Petersburg	1,290	35,969	8,346	1,558	3,366	5,816	4,143	519	1,377	1,320	1,933	8,719	46,129	53,938	Portsmouth	39,344	118,030	11,813	9,753	8,083	12,274	6,799	15,862	6,799	13,099	9,928	20,606	187,763	155,754	Richmond	165,345	228,942	68,098	36,801	18,060	44,659	26,408	20,442	136,117	64,206	14,122	223,807	810,842	313,180	Roanoke	24,510	98,111	21,528	1,502	9,017	13,063	13,772	5,968	16,593	15,958	21,086	18,566	349,427	124,325	Suffolk	35,159	68,283	6,529	201	4,437	5,584	3,770	1,300	4,700	8,483	7,433	5,920	162,359	58,968	Virginia Beach	194,264	423,584	17,643	21,875	21,497	46,251	23,351	25,318	3,541	37,488	44,142	113,604	828,576	426,796																																																																																																												
Athens	13,418	-	2,550	5,493	5,959	18,331	6,870	6,894	2,420	14,185	607	11,793	45,628	38,144																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Columbus	37,701	-	682	14,636	11,126	25,167	13,692	14,992	19,420	16,422	6,348	25,357	269,631	63,985																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Augusta	59,371	-	1,010	11,920	16,401	23,754	12,261	7,185	2,639	19,265	11,053	30,844	243,190	55,306																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Hawaii-Honolulu	147,713	-	-	12,056	25,138	130,223	53,696	69,986	68,194	193,841	122,492	211,457	1,698,471	372,800																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Indiana-Indianapolis	268,525	681	76,979	265,031	63,819	101,534	41,879	79,831	65,559	93,017	145,177	66,622	2,373,738	358,793																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Kentucky-Lexington-Fayette Urban Co.	60,961	-	5,409	-	19,375	31,926	670	10,376	3,364	2,447	16,197	4,500	358,186	77,000																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Louisiana:																		Baton-Rouge	95,479	-	1,405	9,463	48,806	62,869	30,439	17,511	28,604	92,916	58,247	43,041	849,542	138,168	Lafayette	3,159	-	54	665	9,891	9,923	6,762	7,537	4,743	12,977	10,411	107,618	330,081	30,210	New Orleans	166,026	286	3,048	27,320	18,946	69,620	36,341	17,553	72,765	85,540	64,541	140,868	1,178,366	322,299	Terbonne Parish	32,912	-	2,007	101,606	13,081	11,803	4,041	2,071	3,792	7,653	2,208	38,011	116,952	63,310	Maryland-Baltimore City	302,855	711,918	909	82,529	138,523	204,581	101,237	54,367	64,631	143,564	76,326	214,102	1,323,291	889,869	Massachusetts-Boston	196,253	570,620	104,513	97,797	63,519	207,351	103,439	28,451	71,906	140,461	46,079	253,282	1,091,358	910,971	Missouri-St Louis City	144,159	-	-	30,441	14,665	111,263	39,737	17,589	40,717	18,854	39,051	121,609	775,330	234,556	Montana-Butte-Silver Bow	15,955	-	997	1,871	2,974	4,010	2,827	1,784	12,644	2,891	410	5,898	61,955	12,984	Nevada-Carson City	5,522	-	1,049	55,138	4,962	8,152	3,184	4,929	-	2,890	2,211	4,641	65,856	42,967	New York-New York City	7,036,338	9,451,106	7,452,571	4,065,066	1,205,840	2,878,018	1,055,739	617,126	2,805,394	2,199,449	1,896,508	9,378,274	46,925,793	17,111,936	Pennsylvania-Philadelphia	427,740	17,965	300,217	484,664	101,100	405,616	136,574	82,470	177,588	252,962	128,057	1,072,543	3,422,787	1,280,495	Tennessee-Nashville- Davidson County	322,480	441,412	17,860	115,325	38,683	93,458	64,050	115,541	-	97,482	115,323	818,246	2,739,421	519,102	Virginia:																		Alexandria	29,497	101,706	29,980	23,723	20,521	27,066	14,947	14,986	9,986	24,971	13,648	3,924	182,950	164,265	Charlottesville	6,491	36,543	5,367	4,848	4,508	6,890	3,725	4,211	2,891	5,347	2,119	26,204	52,077	42,972	Chesapeake	144,538	251,176	10,876	13,440	41,512	21,426	19,526	7,706	8,216	16,102	20,963	70,773	641,429	206,678	Danville	22,191	46,475	5,690	629	6,474	5,966	5,041	2,635	4,658	10,127	7,996	74,950	272,052	62,880	Hampton	23,807	128,439	14,058	-	7,086	17,712	9,162	16,619	8,596	15,053	12,017	-	205,089	74,888	Harrisonburg	10,872	23,050	-	1,011	4,738	3,044	3,069	1,967	658	11,625	2,791	36,594	45,797	27,322	Lynchburg	15,348	56,063	2,571	9,398	12,012	8,193	6,810	2,285	3,003	9,107	8,817	4,999	231,751	69,459	Manassas	1,289	35,276	2,847	1,330	3,216	5,652	1,253	1,205	127	6,486	3,441	25,454	80,292	14,339	Newport News	84,430	182,189	23,636	2,242	22,911	30,425	19,457	20,568	26,747	20,605	20,745	59,117	545,879	214,042	Norfolk	136,966	238,412	40,206	31,193	21,984	44,623	30,665	34,296	66,487	30,367	54,651	108,645	1,188,087	314,060	Petersburg	1,290	35,969	8,346	1,558	3,366	5,816	4,143	519	1,377	1,320	1,933	8,719	46,129	53,938	Portsmouth	39,344	118,030	11,813	9,753	8,083	12,274	6,799	15,862	6,799	13,099	9,928	20,606	187,763	155,754	Richmond	165,345	228,942	68,098	36,801	18,060	44,659	26,408	20,442	136,117	64,206	14,122	223,807	810,842	313,180	Roanoke	24,510	98,111	21,528	1,502	9,017	13,063	13,772	5,968	16,593	15,958	21,086	18,566	349,427	124,325	Suffolk	35,159	68,283	6,529	201	4,437	5,584	3,770	1,300	4,700	8,483	7,433	5,920	162,359	58,968	Virginia Beach	194,264	423,584	17,643	21,875	21,497	46,251	23,351	25,318	3,541	37,488	44,142	113,604	828,576	426,796																																																																																																																																																																																																																								
Baton-Rouge	95,479	-	1,405	9,463	48,806	62,869	30,439	17,511	28,604	92,916	58,247	43,041	849,542	138,168																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Lafayette	3,159	-	54	665	9,891	9,923	6,762	7,537	4,743	12,977	10,411	107,618	330,081	30,210																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
New Orleans	166,026	286	3,048	27,320	18,946	69,620	36,341	17,553	72,765	85,540	64,541	140,868	1,178,366	322,299																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Terbonne Parish	32,912	-	2,007	101,606	13,081	11,803	4,041	2,071	3,792	7,653	2,208	38,011	116,952	63,310																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Maryland-Baltimore City	302,855	711,918	909	82,529	138,523	204,581	101,237	54,367	64,631	143,564	76,326	214,102	1,323,291	889,869																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Massachusetts-Boston	196,253	570,620	104,513	97,797	63,519	207,351	103,439	28,451	71,906	140,461	46,079	253,282	1,091,358	910,971																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Missouri-St Louis City	144,159	-	-	30,441	14,665	111,263	39,737	17,589	40,717	18,854	39,051	121,609	775,330	234,556																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Montana-Butte-Silver Bow	15,955	-	997	1,871	2,974	4,010	2,827	1,784	12,644	2,891	410	5,898	61,955	12,984																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Nevada-Carson City	5,522	-	1,049	55,138	4,962	8,152	3,184	4,929	-	2,890	2,211	4,641	65,856	42,967																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
New York-New York City	7,036,338	9,451,106	7,452,571	4,065,066	1,205,840	2,878,018	1,055,739	617,126	2,805,394	2,199,449	1,896,508	9,378,274	46,925,793	17,111,936																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Pennsylvania-Philadelphia	427,740	17,965	300,217	484,664	101,100	405,616	136,574	82,470	177,588	252,962	128,057	1,072,543	3,422,787	1,280,495																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Tennessee-Nashville- Davidson County	322,480	441,412	17,860	115,325	38,683	93,458	64,050	115,541	-	97,482	115,323	818,246	2,739,421	519,102																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Virginia:																		Alexandria	29,497	101,706	29,980	23,723	20,521	27,066	14,947	14,986	9,986	24,971	13,648	3,924	182,950	164,265	Charlottesville	6,491	36,543	5,367	4,848	4,508	6,890	3,725	4,211	2,891	5,347	2,119	26,204	52,077	42,972	Chesapeake	144,538	251,176	10,876	13,440	41,512	21,426	19,526	7,706	8,216	16,102	20,963	70,773	641,429	206,678	Danville	22,191	46,475	5,690	629	6,474	5,966	5,041	2,635	4,658	10,127	7,996	74,950	272,052	62,880	Hampton	23,807	128,439	14,058	-	7,086	17,712	9,162	16,619	8,596	15,053	12,017	-	205,089	74,888	Harrisonburg	10,872	23,050	-	1,011	4,738	3,044	3,069	1,967	658	11,625	2,791	36,594	45,797	27,322	Lynchburg	15,348	56,063	2,571	9,398	12,012	8,193	6,810	2,285	3,003	9,107	8,817	4,999	231,751	69,459	Manassas	1,289	35,276	2,847	1,330	3,216	5,652	1,253	1,205	127	6,486	3,441	25,454	80,292	14,339	Newport News	84,430	182,189	23,636	2,242	22,911	30,425	19,457	20,568	26,747	20,605	20,745	59,117	545,879	214,042	Norfolk	136,966	238,412	40,206	31,193	21,984	44,623	30,665	34,296	66,487	30,367	54,651	108,645	1,188,087	314,060	Petersburg	1,290	35,969	8,346	1,558	3,366	5,816	4,143	519	1,377	1,320	1,933	8,719	46,129	53,938	Portsmouth	39,344	118,030	11,813	9,753	8,083	12,274	6,799	15,862	6,799	13,099	9,928	20,606	187,763	155,754	Richmond	165,345	228,942	68,098	36,801	18,060	44,659	26,408	20,442	136,117	64,206	14,122	223,807	810,842	313,180	Roanoke	24,510	98,111	21,528	1,502	9,017	13,063	13,772	5,968	16,593	15,958	21,086	18,566	349,427	124,325	Suffolk	35,159	68,283	6,529	201	4,437	5,584	3,770	1,300	4,700	8,483	7,433	5,920	162,359	58,968	Virginia Beach	194,264	423,584	17,643	21,875	21,497	46,251	23,351	25,318	3,541	37,488	44,142	113,604	828,576	426,796																																																																																																																																																																																																																																																																																																																																																																																																																														
Alexandria	29,497	101,706	29,980	23,723	20,521	27,066	14,947	14,986	9,986	24,971	13,648	3,924	182,950	164,265																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Charlottesville	6,491	36,543	5,367	4,848	4,508	6,890	3,725	4,211	2,891	5,347	2,119	26,204	52,077	42,972																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Chesapeake	144,538	251,176	10,876	13,440	41,512	21,426	19,526	7,706	8,216	16,102	20,963	70,773	641,429	206,678																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Danville	22,191	46,475	5,690	629	6,474	5,966	5,041	2,635	4,658	10,127	7,996	74,950	272,052	62,880																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Hampton	23,807	128,439	14,058	-	7,086	17,712	9,162	16,619	8,596	15,053	12,017	-	205,089	74,888																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Harrisonburg	10,872	23,050	-	1,011	4,738	3,044	3,069	1,967	658	11,625	2,791	36,594	45,797	27,322																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Lynchburg	15,348	56,063	2,571	9,398	12,012	8,193	6,810	2,285	3,003	9,107	8,817	4,999	231,751	69,459																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Manassas	1,289	35,276	2,847	1,330	3,216	5,652	1,253	1,205	127	6,486	3,441	25,454	80,292	14,339																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Newport News	84,430	182,189	23,636	2,242	22,911	30,425	19,457	20,568	26,747	20,605	20,745	59,117	545,879	214,042																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Norfolk	136,966	238,412	40,206	31,193	21,984	44,623	30,665	34,296	66,487	30,367	54,651	108,645	1,188,087	314,060																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Petersburg	1,290	35,969	8,346	1,558	3,366	5,816	4,143	519	1,377	1,320	1,933	8,719	46,129	53,938																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Portsmouth	39,344	118,030	11,813	9,753	8,083	12,274	6,799	15,862	6,799	13,099	9,928	20,606	187,763	155,754																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Richmond	165,345	228,942	68,098	36,801	18,060	44,659	26,408	20,442	136,117	64,206	14,122	223,807	810,842	313,180																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Roanoke	24,510	98,111	21,528	1,502	9,017	13,063	13,772	5,968	16,593	15,958	21,086	18,566	349,427	124,325																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Suffolk	35,159	68,283	6,529	201	4,437	5,584	3,770	1,300	4,700	8,483	7,433	5,920	162,359	58,968																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	
Virginia Beach	194,264	423,584	17,643	21,875	21,497	46,251	23,351	25,318	3,541	37,488	44,142	113,604	828,576	426,796																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	

Appendix C.

County-Type Areas Without County Governments

Areas with governments legally designated as city-counties and operating primarily as cities (9):

Alaska.....	City and borough of Anchorage, city and borough of Juneau, city and borough of Sitka, and city and borough of Yakutat.
California.....	City and county of San Francisco.
Colorado.....	City and county of Denver.
Hawaii.....	City and county of Honolulu.
Montana.....	Anaconda-Deer Lodge County and Butte-Silver Bow County.

Areas designated as metropolitan governments and operating primarily as cities (2):

Tennessee.....	Metropolitan government of Nashville and Davidson County, and metropolitan government of Lynchburg and Moore County.
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Areas having certain types of county offices, but as part of another government (city, township, state) (19):

Florida.....	County of Duval (city of Jacksonville).
Georgia.....	County of Clarke (city of Athens), County of Muscogee (city of Columbus). County of Richmond (city of Augusta).
Hawaii.....	County of Kalawao (state of Hawaii).
Indiana.....	County of Marion (city of Indianapolis).
Kentucky.....	Lexington-Fayette Urban County.
Louisiana.....	Parish of East Baton Rouge (city of Baton Rouge), parish of Lafayette (city of Lafayette), parish of Orleans (city of New Orleans), and Terrebonne Parish Consolidated Government.
Massachusetts.....	County of Nantucket (town of Nantucket) and county of Suffolk (city of Boston).
New York.....	Counties of Bronx, Kings, New York, Queens, and Richmond (all part of the city of New York).
Pennsylvania.....	County of Philadelphia (city of Philadelphia).

Area classified as a separate county area and as a separate State area in population statistics, but counted as a municipal government in census statistics on governments (1):

District of Columbia.....	Washington city.
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Cities located outside of any “county” area and administering functions elsewhere commonly performed by counties (43):

Maryland	Baltimore city (distinct from Baltimore County).
Missouri	St. Louis city (distinct from St. Louis County).
Nevada	Carson City.
Virginia (40 cities)	Alexandria, Bedford, Bristol, Buena Vista, Charlottesville, Chesapeake, Clifton Forge, Colonial Heights, Covington, Danville, Emporia, Fairfax, Falls Church, Franklin, Fredericksburg, Galax, Hampton, Harrisonburg, Hopewell, Lexington, Lynchburg, Manassas, Manassas Park, Martinsville, Newport News, Norfolk, Norton, Petersburg, Poquoson, Portsmouth, Radford, Richmond, Roanoke, Salem, Staunton, Suffolk, Virginia Beach, Waynesboro, Williamsburg, and Winchester.

Unorganized areas bearing county designations (13):

Connecticut (8 county areas with no county government)	Fairfield, Hartford, Litchfield, Middlesex, New Haven, New London, Tolland, and Windham.
Rhode Island (5 county areas with no county government)	Bristol, Kent, Newport, Providence, and Washington.

Other unorganized county-type areas (12):

Alaska	11 census areas.
Montana	Area of Yellowstone National Park (areas of the park located in Idaho and Wyoming are included in county areas in those states).

Appendix D.

Explanation for Tracing Origin and Allocation of Funds in Tables 22 and 37

The following is a guide for tracing the origin and allocation of state and local government funds in Table 22 and 37. Calculations exclude minor Federal government amounts.

GENERAL REVENUE — TABLE 22

State — Start with the amount of state government own source revenue, add in the funds received from the Federal and local governments, and subtract the amount local governments receive from the state governments.

Local — Start with the amount of local government own source revenue, add in the funds received from the Federal and state governments, and subtract the amount state governments receive from local governments.

GENERAL EXPENDITURE — TABLE 37

State — Start with the state government direct general expenditure before transfers among governments, add in the intergovernmental transfers the state government receives from the Federal and local governments, and subtract the amount local governments receive from the state governments.

Local — Start with the local government direct general expenditure before transfers among governments, add in the funds received from the Federal and state governments, and subtract the amount state governments receive from local governments.

Appendix E.

Population and Personal Income by State

Name	Population		Personal Income	
	July 1, 1997 (thousands)	July 1, 1996 (thousands)	Calendar year 1997 (millions)	Calendar year 1996 (millions)
United States	267,744	265,190	6,942,114	6,538,103
Alabama	4,322	4,291	91,848	87,221
Alaska	610	605	16,433	15,762
Arizona	4,553	4,432	103,968	95,787
Arkansas	2,523	2,505	51,344	48,700
California	32,182	31,762	862,756	812,404
Colorado	3,892	3,814	109,228	100,012
Connecticut	3,267	3,264	116,477	109,354
Delaware	735	727	20,291	19,369
District of Columbia	530	540	18,628	18,517
Florida	14,677	14,425	376,559	355,136
Georgia	7,490	7,334	184,113	172,935
Hawaii	1,192	1,187	31,278	30,393
Idaho	1,209	1,186	25,440	24,173
Illinois	11,989	11,934	341,938	322,790
Indiana	5,865	5,827	140,405	132,890
Iowa	2,854	2,849	68,170	64,696
Kansas	2,601	2,585	63,855	60,074
Kentucky	3,910	3,883	83,181	78,221
Louisiana	4,354	4,340	92,486	87,879
Maine	1,242	1,238	27,886	26,434
Maryland	5,095	5,058	148,264	140,809
Massachusetts	6,114	6,083	193,199	180,237
Michigan	9,780	9,734	252,266	238,095
Minnesota	4,687	4,648	129,080	122,080
Mississippi	2,732	2,710	51,557	48,898
Missouri	5,408	5,369	131,762	123,992
Montana	879	877	17,688	16,992
Nebraska	1,657	1,648	41,019	39,618
Nevada	1,679	1,600	47,278	43,331
New Hampshire	1,172	1,160	32,553	30,228
New Jersey	8,058	8,008	262,423	246,659
New Mexico	1,724	1,708	34,955	33,232
New York	18,146	18,142	554,061	530,990
North Carolina	7,431	7,309	179,845	167,638
North Dakota	641	643	13,380	13,607
Ohio	11,193	11,170	280,289	264,162
Oklahoma	3,322	3,296	69,865	66,289
Oregon	3,243	3,195	81,040	75,561
Pennsylvania	12,011	12,034	314,944	299,001
Rhode Island	987	988	26,505	24,818
South Carolina	3,788	3,737	81,169	76,287
South Dakota	738	737	16,379	15,883
Tennessee	5,372	5,307	126,096	119,287
Texas	19,386	19,033	464,500	428,726
Utah	2,065	2,022	43,770	40,354
Vermont	589	586	13,764	13,073
Virginia	6,737	6,667	180,510	169,938
Washington	5,614	5,519	151,413	139,328
West Virginia	1,815	1,820	35,233	33,771
Wisconsin	5,201	5,174	129,697	121,864
Wyoming	480	480	11,329	10,609

Source: Population Estimates Program, Population Division, U.S. Census Bureau, Washington, DC 20233, released December 31, 1998.
Source: Bureau of Economic Analysis, Survey of Current Business, released May 17, 2000.

Appendix F.

Multicounty Municipalities With Population of 50,000 or More: 1997

(This list excludes multicounties where 100 percent of the population is in the major county area)

State and municipality	1996 population	Major county area	Percent of municipal population in the major county area	Number of county areas served
Alabama				
Birmingham	258,543	Jefferson	99.7	2
Decatur	53,797	Morgan	99.5	2
Dothan	55,944	Houston	99.1	3
Hoover	55,464	Jefferson	82.7	2
Huntsville	170,424	Madison	99.8	2
Colorado				
Arvada	96,340	Jefferson	97.2	2
Aurora	252,341	Arapahoe	87.1	3
Westminster	93,115	Adams	99.6	2
Georgia				
Atlanta	401,907	Fulton	91.4	2
Macon	113,352	Bibb	99.6	2
Idaho				
Pocatello	51,344	Banckock	99.8	2
Illinois				
Aurora	116,405	Kane	83.8	4
Bolingbrook	51,312	Will	95.6	2
Elgin	86,034	Kane	79.6	2
Naperville	107,001	DuPage	87.5	2
Louisiana				
Shreveport	191,558	Caddo	99.8	2
Michigan				
Lansing	125,736	Ingham	96.3	2
Minnesota				
St. Cloud	50,801	Stearns	76	3
Mississippi				
Jackson	192,923	Hinds	99.9	2
Missouri				
Kansas City	441,259	Jackson	77.5	4
Less Summit	61,861	Jackson	99.1	2
North Carolina				
High Point	74,417	Guilford	99.3	4
Rocky Mount	52,635	Nash	69.3	2
Ohio				
Columbus	657,053	Franklin	99.9	3
Oklahoma				
Broken Arrow	69,175	Tulsa	89.3	2
Oklahoma City	469,852	Oklahoma	86.8	5
Tulsa	378,491	Tulsa	98.4	3
Oregon				
Portland	480,824	Multnomah	99.8	3
Salem	122,566	Marion	87.5	2
Pennsylvania				
Bethlehem	70,245	Northampton	73.6	2

(This list excludes multicounties where 100 percent of the population is in the major county area)

State and municipality	1996 population	Major county area	Percent of municipal population in the major county area	Number of county areas served
South Carolina				
Charleston	71,052	Charleston	99.7	2
North Charleston	59,923	Charleston	97.4	3
South Dakota				
Sioux Falls	113,223	Minnehaha	98.4	2
Tennessee				
Johnson City	55,542	Washington	97.8	3
Texas				
Abilene	108,476	Taylor	99.3	2
Amarillo	169,588	Potter	58.4	2
Austin	541,278	Travis	99.5	2
Baytown	68,156	Harris	95.9	2
Carrollton	96,757	Dallas	45.0	3
Dallas	1,053,292	Dallas	91.4	5
Grand Prairie	109,231	Dallas	81.7	3
Houston	1,744,058	Harris	98.3	3
Lewisville	61,517	Denton	98.8	2
Longview	74,572	Gregg	97.7	2
Missouri City	55,958	Fort Bend	92.4	2
Odessa	90,883	Ector	99.8	2
Plano	192,280	Collin	99.4	2
Richardson	81,133	Dallas	99.7	2
West Virginia				
Huntington	53,941	Cabell	92.0	2
Wisconsin				
Appleton	65,862	Outagamie	85.3	3
Eau Claire	58,872	Eau Claire	97.0	2

Appendix G.

Multicounty Special Districts With Major Financial Activity: 1997

(Units in this table are all special districts that had revenue or expenditures of at least \$250 million or total debt outstanding of \$750 million or more. For meaning of abbreviations and symbols, see introductory text)

Special district	Financial items (in thousands)			County area with principal administrative office	Number of county areas served
	Total revenue	Total expenditure	Total debt outstanding		
Alabama					
Lauderdale County-Florence Hospital Board	109,612	90,596	41,395	Lauderdale	2
Druid City Health Care Authority	218,161	138,195	100,097	Tusaloosa	10
Arizona					
Salt River Project Agricultural Improvement and Power District	1,544,754	1,471,629	3,139,824	Maricopa	3
California					
Alameda-Contra Costa Transit District	182,592	152,343	25,950	Alameda	2
East Bay Municipal Utility District	354,016	419,993	1,243,870	Alameda	2
Imperial Irrigation District	257,736	252,008	177,769	Imperial	2
Kaweah Delta Healthcare District	123,865	138,590	54,615	Tulare	2
Los Angeles County Metropolitan Transit Authority ..	1,861,222	2,239,700	3,395,523	Los Angeles	3
Metropolitan Water District of Southern California ..	915,811	1,350,427	2,474,266	Los Angeles	6
Sacramento Municipal Utility District	735,039	802,575	2,591,763	Sacramento	2
Colorado					
Denver Regional Transit District	209,007	224,606	75,944	Denver	6
District of Columbia					
Washington Metropolitan Area Transit Authority	1,063,998	1,011,155	301,300	District of Columbia	8
Florida					
South Florida Water Management District	233,619	177,198	53,565	Palm Beach	16
Georgia					
Clarke County Hospital Authority	149,710	112,000	89,377	Clark	6
Fulton-DeKalb Hospital Authority	700,019	402,335	315,480	DeKalb	2
Metropolitan Atlanta Rapid Transit Authority	466,406	402,653	1,010,355	Fulton	2
Illinois					
Chicago Park District	394,173	429,296	664,569	Cook	2
Metropolitan Commuter Rail Board	451,602	413,521	18,250	Cook	6
Pace Suburban BVS Board	101,122	107,185	-	Cook	6
Regional Transportation Authority	799,585	794,549	221,450	Cook	6
Massachusetts					
Massachusetts Bay Transit Authority	1,063,729	1,443,418	3,412,315	Suffolk	5
Minnesota					
Metropolitan Council of the Twin Cities Area	408,997	409,371	428,780	Ramsey	5
Missouri					
Bi-State Development Agency	182,710	160,435	9,056	St Louis	6
Nebraska					
Omaha Public Power District	489,431	431,793	844,770	Douglas	5
Nebraska Public Power District	615,886	568,770	1,425,849	Platte	93
New Jersey					
Delaware River Port Authority	131,208	114,523	248,896	Camden	6
New York					
New York and New Jersey Port Authority	2,349,473	2,482,648	5,641,646	New York City	6
Oregon					
Tri-County Metropolitan District of Oregon	400,087	416,449	167,055	Multnomah	3
Pennsylvania					
Southeastern Pennsylvania Transportation Authority	1,037,015	1,008,977	379,780	Philadelphia	5

Special district	Financial items (in thousands)			County area with principal administrative office	Number of county areas served
	Total revenue	Total expenditure	Total debt outstanding		
Texas					
Metropolitan Transit Authority	409,765	516,338	-	Harris	4
Dallas Area Rapid Transit	328,007	415,175	145,136	Dallas	5
Lower Colorado River Authority	481,473	488,102	1,159,882	Travis	6
Utah					
Utah Transit Authority	89,746	95,998	-	Salt Lake City	5
Virginia					
Chesapeake Hospital Authority	122,386	111,491	63,192	Chesapeake City	4

Publication Program

1997 CENSUS OF GOVERNMENTS

The Census Bureau has conducted a Census of Governments every 5 years since 1957 covering four major subject fields relating to state and local governments—organization, taxable property values, employment, and finances. The results of the 1997 Census of Governments are being issued in both printed and electronic formats. The printed material includes five volumes, which are described individually below. The electronic dissemination will encompass data files and electronic networks, described in a separate section following the report descriptions.

FINAL REPORTS

Volume 1. Government Organization

No. 1. *Government Organization* Data for the Nation and by states on county, municipal, and township governments by population size; on public school systems by size of enrollment, and number of schools; and on special district governments by function. Also shown is the number of local governments, by type, in each county area in the Nation. A description of local government structure in each state is a major feature of this report.

Volume 3. Public Employment

No. 1. *Employment of Major Local Governments* Statistics on March 1997 employment and payrolls for: all county governments; subcounty general purpose governments (municipalities and townships) having 25,000 or more population; school systems having 5,000 or more enrollment; and special district governments having 100 or more full-time employees.

No. 2. *Compendium of Public Employment* Employment and payroll data for the month of March 1997 by government function for the Nation, by states, and by type of government. Report also displays data summarized by county area for local government employment and payrolls.

Volume 4. Government Finances

No. 1. *Public Education Finances* Statistics on revenue, expenditure, debt, and financial assets of school systems, presented for the Nation, for states, and for large school systems having 5,000 or more enrollment. Data describe financial activity in fiscal year 1997.

No. 2. *Finances of Special District Governments* Fiscal year 1997 statistics on finances of special district governments, by states, and for selected large districts.

No. 3. *Finances of County Governments* Statistics on revenue, expenditure, debt, and financial assets of county governments in fiscal year 1997. Report provides national summaries, population size-group information, state area data, and displays of all individual county governments.

No. 4. *Finances of Municipal and Township Governments* Fiscal year 1997 statistics on revenue, expenditure, debt, and financial assets of municipalities and townships. There are national summaries and aggregations by population size-group and state. Report provides data for all individual municipalities and townships with a population of 25,000 or more.

No. 5. *Compendium of Government Finances* A summary of census findings on fiscal year 1997 government finances for state and local governments. Data are presented for the Nation, for state areas by type of government, and for local governments in each individual county area.

No. 6. *Employee Retirement Systems of State and Local Governments* Membership, receipts, expenditure, number of beneficiaries, and financial assets of state and local government employee retirement systems. Data are shown for the Nation, for states, and for large individual retirement systems.

ELECTRONIC MEDIA

Data from the 1997 Census of Governments and related annual and quarterly surveys are available via the Internet at the Census Bureau web site which is www.census.gov. For more information, see the web site, or write to U.S. Census Bureau, Governments Division, Washington, DC 20233, or call Customer Services at 301-457-4100.

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